

Pre-Budget Talks

Rumours Over CHST Cloud Discussions

IN LATE DECEMBER AND EARLY January there were repeated rumours in Ottawa that the finance minister would recast the new transfer arrangements with the provinces limiting federal involvement to the funding of health only. Post-secondary education and welfare would be jettisoned. This was reminiscent of the rumour campaign about a year ago which led up to the demise of the Axworthy green paper and the creation of the Canada Health and Social Transfer (CHST).

Both CAUT and the National Consortium of Scientific and Educational Societies reacted immediately. CAUT set out its objections and its counter-proposals in a letter to the finance minister in which it argued for the continuation of the CHST as a vehicle for the funding of all three sectors — health, post-secondary education, and welfare.

It suggested there be three sub-envelopes in the new transfer for these three areas. Failing these arrangements, it argued that the existing \$2.3 billion in cash for higher education, rather than simply disappearing completely, should be

Cuts to research funding will lead to fewer jobs for Canadians.

redirected to fund research broadly defined and student aid. CAUT also encouraged its local associations to lobby their MPs, particularly Liberal MPs, during the January recess of Parliament.

Meanwhile CAUT had participated in the annual lobby of the National Consortium in November and December which focused on research funding and on the transfer payments. The lobby was centred on the Liberal caucus and cabinet ministers but not to the exclusion of the other parties. The consortium, also protested any abandonment of federal funding.

The Coalition on Post-secondary Education, which groups the bargaining agents of employees in all areas at community colleges and universities plus students, has also urged the finance minister to maintain the funding of CHST.

CAUT President Dr. Joyce Lorimer circulated an op-ed article to newspapers around the country. It was published in a number of papers including the *Vancouver Sun*. The feature in the *Sun* immediately



preceded a visit by Dr. Lorimer to British Columbia where she interviewed the chair of the Liberal sub-caucus on higher education Peter Adams, and the Liberal MP for Point Grey Bill McWhinney.

Before Christmas CAUT officials had already spoken in a

conference call with Mr. Adams and members of his sub-caucus. CAUT and AUCC made representations to the sub-caucus and to the British Columbia caucus during the meeting of the Liberal caucus in Vancouver at the end of January.

British Columbia is particularly important in the eyes of Liberal political strategists because this is the province where they hope to make the most gains in the next federal election.

In January, Finance Minister Paul Martin told the *Ottawa Citizen's* editorial board the federal government would reject the proposals from the Health Action Lobby to earmark health as the favoured social program and to abandon welfare and post-secondary education to the jurisdiction of the provinces.

In his last budget, Mr. Martin announced a \$4 billion cut to the

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Les rumeurs assombrissent les pourparlers prébudgétaires

FIN DÉCEMBRE ET DÉBUT janvier, des rumeurs circulaient à Ottawa que le ministre des Finances allait refondre les nouveaux arrangements de transfert avec les provinces et limiterait la contribution du fédéral au financement de la santé seulement, abandonnant ainsi l'enseignement post-secondaire et les services sociaux. Cette rumeur fait remonter à la surface celles qui couraient il y a un an, qui ont signé la mort du livre vert de M. Axworthy et ont mené à la création du Transfert canadien en matière de santé et de programmes sociaux (TCSPS).

L'ACPPU et le Consortium national des sociétés scientifiques et

pédagogiques ont réagi immédiatement. Dans une lettre adressée au ministre des Finances, l'ACPPU a exposé ses objections et ses contre-propositions, mais a aussi plaidé pour continuer à utiliser le TCSPS comme un véhicule de financement des trois secteurs : santé, enseignement postsecondaire, et services sociaux.

Nous avons suggéré d'instaurer une enveloppe secondaire pour chacun de ces trois domaines. À défaut, si cet arrangement est infaisable, les 2,3 milliards de dollars en espèces consacrés actuellement à l'enseignement supérieur devraient, au lieu de simplement disparaître, être réaffectés au financement de la

recherche et à l'aide financière étudiante. L'ACPPU a aussi encouragé ses associations locales à exercer des pressions auprès de leurs députés, en particulier les Libéraux, pendant les vacances parlementaires du mois de janvier.

Dans l'intervalle, en novembre et décembre, notre association a participé au lobbying annuel du Consortium national qui était axé sur le financement de la recherche et sur les paiements de transfert. Nos démarches ont visé principalement le caucus libéral et les membres du Cabinet, sans exclure toutefois les autres partis. Le Con-

Voir TCSPS... à la page 4

B.C. Colleges Strike

EIGHT OF BRITISH COLUMBIA'S 22 colleges and institutes were the target of job actions on Wednesday, January 31, as a result of provincial talks breaking down.

Strikes were planned by locals of the College Institute Educators' Association of B.C. (CIEA) at Douglas College, East Kootenay Community College (College of the Rockies), Kwantlen University College, Okanagan University College, Langara College, North Island

College, Selkirk College, and Vancouver Community College.

"The employers are giving every indication that they prefer conflict over cooperation," stated CIEA president, Ed Lavalle. "Since August we have tried to develop a provincial table to bring employers, unions and government into a co-operative framework to deal with the funding challenges brought on by federal cuts."

CIEA is an associate member of CAUT.

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There has recently been a vigorous debate in the Quebec media about foreign students. The *Bulletin* has reprinted a sampler of the debate.

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Money is No Excuse to Eliminate Tenure
CBC Shakes the Tenure Tree

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Since the Beijing conference in September women in all walks of life have been meeting to share their experiences and reflect upon the outcome of the conference and its implications for the collective and individual lives of women in Canada. See *Beijing Platform Ambushed by Conservatives*.

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Final Call for Nominations
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La classe sans professeur, peut-être pas
l'endroit idéal pour s'instruire

BULLETIN RATES/TARIFS

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LETTERS



COURRIER

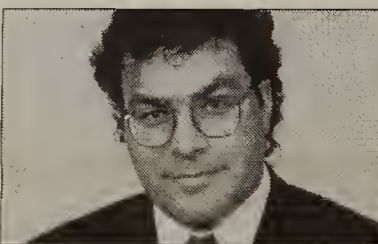
Reader sees age bias in *Bulletin* job ads

Each issue of the *Bulletin* carries a declaration that: "The publisher will not accept advertisements of academic positions restricting applications on grounds of race, national origin, religion, colour, sex, age, marital status..." Behind this statement is a laudable commitment to work positively against arbitrary discrimination in hiring. Yet I wonder how serious the CAUT actually is about the policy.

In one important area, Canadian universities routinely discriminate on the basis of age. This is thinly veiled by advertising positions as "assistant" or "entry-level," to be understood by everyone that only young, recent graduates need apply. Senior applicants will be excluded from the search on the basis that such applicants, should they be successful, will have to be paid too much, since they are too well-qualified.

Only in the academic world does such a Catch-22 seem reasonable. The very fact that someone is too qualified excludes him or her from competing. The possibility that applicants might have good personal or professional reasons for abandoning a higher-paying position for a lower-paying one elsewhere is not admitted as valid.

The discrimination is usually defended on the grounds that the decision has been made "by the administration" because of a "lack of funds." Such bureaucratic arguments are always the bastion of exclusionary practices: the presumptions that the better-qualified person should not be hired because she or he will cause the administration some future problems (publishing too much and thus getting promoted



Pierre Choquette joins collective bargaining team.

Appointment

CAUT PRESIDENT JOYCE LORIMER IS PLEASED TO announce the appointment of Pierre Choquette to the position of Professional Officer (Collective Bargaining) effective January 26, 1996. Pierre comes to CAUT from the Professional Institute of the Public Service of Canada (PIPPS) where he has worked since 1989, first as a Research Officer and Compensation Analyst and then since 1994 as an Employment Relations Officer. Pierre holds two Bachelor's degrees, one in Psychology from the University of Ottawa and one in Industrial Relations from Université du Québec à Hull. Pierre will be taking a leave of absence from PIPS for one year to join CAUT's collective bargaining team, filling the position left vacant since Maureen Kilgour's resignation last summer. ■

Nomination

JOYCE LORIMER, PRÉSIDENTE DE L'ACPPU, EST HEUREUSE D'annoncer la nomination de Pierre Choquette au poste d'agent des négociations collectives à compter du 26 janvier 1996. Pierre travaille depuis 1989 à l'Institut professionnel de la fonction publique du Canada (IPFPC). Il y a d'abord œuvré comme agent de recherche et analyste de la rémunération puis, depuis 1994, comme agent des relations du travail. Pierre détient un baccalauréat en psychologie de l'Université d'Ottawa et un baccalauréat en relations industrielles de l'Université du Québec à Hull. Il a obtenu un congé d'un an de l'IPFPC pour se joindre à l'équipe de négociation collective de l'ACPPU. Il comble ainsi le poste de Maureen Kilgour, vacant depuis sa démission l'été dernier. ■

too quickly, for example) always attribute bad behaviour to individuals instead of seeing the structural inequity of the system.

In order to promote fairness, the CAUT should insist that job advertisements include a plain statement to the effect that applicants will be judged on the basis of merit and achievement, not potential costs to the employer that might arise from superior performance.

ARND BOHM
German, Carleton University

TO CLARIFY

Howard Woodhouse, the author of the review of Conrad Russell's Academic Freedom in the December issue of the *Bulletin*, is Associate Professor and Graduate Chair in the Department of Educational Foundations at the University of Saskatchewan.

COMMENTS? QUESTIONS?

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BARGAINING & BENEFITS

Universities are under pressure to reduce salary mass.

Considering an Early Retirement Package?

BY GEORGE DE BENEDETTI

AS UNIVERSITIES FACE FINANCIAL restraints imposed by governments, more university administrations are offering early retirement packages to professors and librarians as a means of reducing the salary mass. If you are considering retiring early, what is an acceptable early retirement package? The answer to this question is not a simple one given the range of pension schemes at universities across Canada.

Whether your pension plan is a defined benefit plan, which gives some predictability as to your expected pension income at retirement, or a money purchase plan, where the expected pension income is not as certain, there is some actuarial penalty in retiring early. By retiring early, fewer contributions are made into the pension plan, and the plan has to support you for a longer retirement period. This would mean a smaller annual pension based on the annuity purchased at retirement. To compensate an employee for taking early retirement, at the very least, some enriching should be made, over-and-above the regular pension, to overcome the potential reduced pension income.

The employer should pay this compensation as it is the employer who will benefit from the reduced salary mass. Some employers with defined benefit plans use the surplus in the pension plan to help finance early retirements. Although such a scheme might have the approval of the faculty association, using pension surpluses to finance early retirements could place the plan in jeopardy in financially uncertain times and could result in lower potential benefits for all members of the group.

While many enriching schemes and formulae exist, there is neither

a standard formula of compensation under defined benefit plans nor under money purchase plans for the bridge-financing or enriching required to compensate professors or librarians for retiring early. Under money purchase plans, it is even more difficult to use a formula approach because of the differences in accumulations and earnings depending on the age, length of service, and the portfolio mix of individual members. In the latter case, offering a lump-sum payment is usual for employers, with certain maximums imposed, based on the number of years remaining to retirement. Recently, a posting on the CAUT general list server reported that the University of Western Ontario was offering up to two-and-a-half years salary for retiring early. The scale is a sliding one: for example, the payment proposed is 105 per cent of annual salary for those retiring three years early, 155 per cent for those retiring five years early, and 250 per cent for those retiring ten years early. Such sums are required in money purchase plans as compensation because professors and librarians typically make lower salaries at the beginning of their careers and higher salaries at the end of their careers. Early retirement without this extra compensation would reduce lifetime earnings and pension accumulations. As well, the enriching compensates for the loss of the compounding effect on the accumulated funds in the latter years, which can be very substantial.

In defined benefit plans, the bridge-financing required is more predictable. However, what assumptions should be made as to the length of time required to compensate the employee for the actuarial loss from retiring early? In Nova Scotia where there has been a rationalization of university education faculties and programmes, an

early retirement proposal was made consistent with a practice in the public sector called the "5 + 5" approach, which calculates the pension that an employee would have received at the proposed date of early retirement if they had accumulated five more years of service and if they were five years older than actual age. This means the elimination of five years of actuarial reduction due to age and the simulation of the effect of five more years of pensionable service. For most persons aged 55-60 [earning approximately \$69,000 a year] with 20-25 years of service, this approach would produce a commuted value that was higher than current actual commuted value by 1.6 - 2.5 times the salary... \$109,000 to \$170,000, depending on many factors.¹ The formula proposed, which weighs service heavily, is as follows: $A = Y_t \times Y_{56} \times [40 + Y_s] \times 75$, where A = Lump sum in dollars required to purchase [an] extra annuity; Y_t = years until regular retirement or 5, whichever is less; Y_{56} = years of service or 6, whichever is less; Y_s = years of service with the employer.² Under this formula, the payment for someone with 30 years of service and with ten years remaining to normal retirement would be \$157,500. Other schemes exist, depending on what faculty association and boards of governors, or sometimes individuals, have negotiated.

If you are contemplating an early retirement package, keep in mind that your needs may be different from those of colleagues at other universities or indeed at your own university. Explore what options the employer is offering, and then check with the faculty association to see if what the employer is offering is similar to what the university has offered other retiring faculty members. Obtain clarification whether the payment is

surplus to any government plan or whether any government plan reduces the payment. Make sure the deal includes something other than the bridge-financing required for your pension. Most deals will include continuing eligibility for fringe benefits, such as medical, dental, travel insurance, life insurance, and tuition fee discounts. Some deals have the employer pay all premiums on fringe benefits. Most important of all, get the employer to pay the services of a financial planner of your choice. Most employers do pay that cost, and it is a non-taxable benefit to

the employee. If the employer will not pay for this service, then make the investment yourself. Otherwise, you might lose substantial sums of money and tax benefits, if the package is not done in the right way.

Sheltering as much of the severance allowance as possible under the income tax act is important. In some cases, Revenue Canada permits those severing employment to put \$2,000 for every year of service into an RRSP that enables them to defer income taxes on this portion

See RETIREMENT...
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Memorial Faculty Set Strike Date

THE FACULTY ASSOCIATION at Memorial University of Newfoundland has undergone nearly a year of frustrating negotiations without concluding a collective agreement. This included an aborted conciliation, attempts to impose an administrative handbook in place of the collective agreement, and complaints to the Newfoundland Labour Board about bad faith bargaining.

The memorandum of agreement which governed the negotiations after the handbook was withdrawn ran out on Jan. 31. The Association has called a strike for Feb. 7. The main issues are financial exigency and workload.

The government of Newfoundland made an ill-judged intervention at the last minute to say that it would allow the university to run a deficit to pay for an early retirement plan provided there was no strike or lockout. In fact the administration has consistently refused to table any early retirement

plan although this has been promised on a fairly regular basis. The Association ignored the collusion between the government and the university administration, and called a strike. The government then appointed two mediators, and intensive negotiations were going on at the time of writing.

The Association has also consistently demanded that Canada's most secretive university open its financial books in detail to a financial verification commission before there are any lay-offs for financial reasons. It has also launched a series of petitions under the Newfoundland freedom of information legislation for financial information. The responses to these petitions are due two days before the strike. As part of any settlement of the collective agreement, the administration has demanded that these petitions be withdrawn and no others submitted for three years. ■

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The complete package with all these features, costs a fraction of other similar packages. Again, those other packages lack many of these features and are not as user-friendly as *The Librarian*.

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CHST Rumours

FROM PAGE 1

CHST cash transfers in 1996-97. The minister also said the government planned to negotiate conditions in all transfer areas with the provinces along the lines of the Canada Health Act. The federal government says it is committed to preserving national standards in all three areas by maintaining a cash portion of federal transfers, which it can withhold from provinces that don't comply. When British Columbia recently announced its new welfare residency rules the federal government cut the province's transfer by \$47 million.

Research Funding

What ever happened to the federal Science and Technology Review? That has been one of the lobbying themes by CAUT and by the National Consortium over the last few months. The review took place in 1994 and a response from the government has been promised at regular intervals ever since.

The journal *Research Money* noted that: "The absence of any tangible S&T (Science and Technology) policy or program initiatives has created cynicism within the scientific and business community, ranging from apathy...to betrayal."

Wayne Kondro, publisher of *Science Bulletin* attacked the Liberals' non-policy in this area in an article in the *Ottawa Citizen*. He suggested the Science and Technology Review would simply be a rejigging of the structure of science research in the federal government and the revival under other names of two programs axed last year — the Defence Industry Productivity Program and the Environmental Technology Commercialization Program. He called it "...an ornament designed by a government to whom the appearance of things is paramount."

The Commons Finance Committee, chaired by MP Jim Peterson, also released its pre-budget report in January. Last year the committee urged the government not to cut the budgets of the granting councils. Nevertheless, the gov-

ernment cut their budgets by 10 to 14 per cent.) The committee also recommended that in any formula for CHST there be sufficient federal cash in the system to allow the government to enforce its conditions under the Canada Health Act.

CAUT, along with a number of other higher education organizations, appeared before the finance committee in December. At the end of a rather negative session, the chair indicated the message of higher education, particularly on research, was clear and that he had heard it.

This year the committee report strongly renewed its recommendation about the granting councils. "Cuts to science, technology and research," it said, "while reducing the deficit in the short term, can only lead over the longer term to declining productivity and fewer high-paying jobs for Canadians. We must not cut down the tree in order to harvest the fruit."

On the other hand the committee opposed the idea of developing three sub-envelopes for the CHST and fudged the question of whether cuts to the CHST cash transfers should be counterbalanced by increases for university research and student aid.

Also in January the Minister of State for Science and Technology, Dr. Jon Gerrard, announced \$25 million (\$5 million a year for five years) for NRC/NSERC for its industrial partnership program. This is not new money but is taken from other parts of the NRC and NSERC budget.

Dr. Gerrard stated that the long-promised Science and Technology Review would be part of the federal budget in early March. He told *Research Money* that the recent funding announcements for the new federal Networks of Centres of Excellence showed that the government is re-engineering. When added to the funding announcements for PRECARN, CANARIE, TRIUMF, the National Optics Institute and others, they represent significant activity that reflect a new strategic thrust. ■

Les rumeurs sur le TCSPS

SUITE DE LA PAGE 1

sortium s'est aussi insurgé contre tout abandon du financement fédéral.

Pour sa part, la Coalition de l'enseignement postsecondaire, qui regroupe, en plus d'étudiants, les agents négociateurs de l'ensemble des employés de tous les collèges communautaires et des universités, a aussi exhorté le ministre des Finances à conserver le financement du TCSPS.

La présidente de l'ACPPU, Joyce Lorimer, a fait parvenir aux journaux du pays un article à publier en regard de leur éditorial, ce que certains, dont le *Vancouver Sun*, ont fait. Cette intervention dans le *Sun* a immédiatement précédé la visite de Mme Lorimer en Colombie-Britannique, où elle a interviewé le président du comité du caucus libéral sur l'enseignement, Peter Adams, et le député libéral de Point Grey, Bill McWhinney.

Lors d'une téléconférence tenue avant Noël, les dirigeants de l'ACPPU se sont entretenus avec M. Adams et les membres de son comité. Des mesures ont été prises pour que l'ACPPU et l'AUCC transmettent leurs points de vue à ce comité et au caucus de la Colombie-Britannique durant la réunion du caucus libéral qui aura lieu à Vancouver au début du mois de février.

Les stratégies libérales accordent une importance particulière à cette province où ils espèrent gagner le plus de voix à la prochaine élection.

En janvier, le ministre des Finances, Paul Martin, a déclaré au comité de rédaction du *Ottawa Citizen* que le gouvernement fédéral rejeterait les propositions du Health Action Lobby qui voudrait que la santé devienne le programme social privilégié et que les services sociaux et l'enseignement postsecondaire soient abandonnés aux provinces.

Dans son dernier budget, M. Martin avait annoncé que les transferts en espèces au titre du TCSPS seraient amputés de 4 milliards de

dollars en 1996-1997. Il a indiqué également que le gouvernement allait s'inspirer de la *Loi canadienne sur la santé* pour négocier avec les provinces les conditions de transfert dans tous les secteurs. Le gouvernement fédéral affirme qu'il s'engage à préserver les normes nationales dans les trois secteurs. Pour cela, il entend maintenant dans les transferts fédéraux une portion en espèces dont il peut priver les provinces qui ne respectent pas les normes. C'est ainsi que lorsque la Colombie-Britannique a récemment annoncé ses nouvelles règles de résidence pour pouvoir bénéficier de l'aide sociale, son transfert fédéral a été coupé de 47 millions de dollars.

Financement de la recherche

Qu'est-il donc arrivé à l'Examen fédéral des sciences et de la technologie? C'est sur ce thème que l'ACPPU et le Consortium national ont fondé leur lobbying ces derniers mois. L'Examen a eu lieu en 1994 et, depuis cette date, nous attendons la réponse que le gouvernement nous promet régulièrement.

La revue *Research Money* a souligné que : «L'absence de toute politique ou d'initiatives de programmes tangibles en S & T (Sciences et technologie) a fait naître le cynisme dans les milieux scientifiques et des affaires, où l'on parle d'apathie en allant même jusqu'à la trahison».

Dans un article paru dans l'*Ottawa Citizen*, Wayne Kondro, éditeur du *Science Bulletin* a attaqué la non-politique des Libéraux en ce domaine. À son avis, l'Examen des sciences et de la technologie équivaudrait à un simple remaniement de la structure de la recherche scientifique au sein du gouvernement fédéral, et il ne ferait que ressusciter sous une autre appellation deux programmes coupés l'an dernier, le Programme de productivité de l'industrie de la défense et le Programme de commercialisation des techniques environnementales. Il l'a qualifié «d'ornement conçu par un gouvernement qui se soucie avant

tout des apparences».

Appui du Comité des finances aux conseils subventionnaires

Le Comité des finances de la Chambre des communes, présidé par le député Jim Peterson, a aussi publié son rapport prébudgétaire en janvier. L'année dernière, ce comité a exhorté le gouvernement à ne pas sabrer les budgets des conseils subventionnaires. Le gouvernement a fait la sourde oreille et a imposé des coupures de 10 à 14 p. 100. En juin dernier, le comité a aussi recommandé que le gouvernement veille à ce que toute formule de TCSPS garantisse un florissant d'espèces dans le système pour permettre au gouvernement de faire appliquer les conditions énoncées dans la *Loi canadienne sur la santé*.

L'ACPPU et d'autres organismes du secteur de l'enseignement supérieur ont comparu devant le comité en décembre. À la fin de cette séance, pour le moins négative, le président a fait savoir que le message de l'enseignement supérieur, particulièrement en ce qui a trait à la recherche, était clair et qu'il en avait pris note.

Cette année, le rapport du même comité reprend avec vigueur sa recommandation sur les conseils subventionnaires : «Les coupures infligées aux sciences, à la technologie et à la recherche, tout en réduisant le déficit à court terme, ne peuvent, à long terme, que faire décliner la productivité et le nombre d'emplois hautement rémunérateurs pour les Canadiens. Nous ne devons pas couper l'arbre pour récolter les fruits».

Par ailleurs, le comité s'est opposé à l'idée d'instaurer trois enveloppes secondaires pour le TCSPS, et il a soigneusement évité de se prononcer sur la question de savoir si les transferts en espèces au titre du TCSPS devraient être contrebalancés par des augmentations des fonds consacrés à la recherche universitaire et à l'aide financière étudiante. ■

Voir CRSNG à la page 8.

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McGill Defends Level of Outside Students

Foreigners benefit university in intellectual & financial ways, Shapiro says

BY IRWIN BLOCK
The Gazette

THE STRONG CONTINGENT of foreign students and those from other provinces at McGill University is an intellectual and financial benefit to Quebec, says the school's principal, Bernard Shapiro.

"The presence of international students in both our graduate and undergraduate programs is absolutely crucial to the quality of those programs," Shapiro said yesterday.

He was responding to a banner front-page story in *La Presse* yesterday suggesting foreign students, many of whom are exempted from the extra fees normally charged non-Canadians, cost Quebec and Ottawa \$100 million.

A companion story in the newspaper suggested that McGill's popularity among Canadian students from other provinces, especially Ontario, meant Quebec was "subsidizing" the rest of Canada to the tune of more than \$43 million by offering non-Quebec students a university education.

Of the 31,592 full and part-time students registered this year at McGill, 21,180 are permanent Quebec residents, 6,847 are from other provinces and 3,565 international students, said François Tavenas, vice-principal (planning and resources).

The fees, dictated by Quebec, are between \$1,550 and \$1,600 at McGill, or about \$1,000 below the Canadian average. University fees in Ontario are slated to rise to \$3,000 next year, the Conservative government there has announced.

For foreign students, it costs about \$8,000 a year to attend McGill, but a large number from France and other francophone countries are exempted from surcharge and pay the same fees as Canadians. A small number of Commonwealth students are also exempted.

Shapiro said McGill's appeal to international students helps keep standards at the university high and injects cultural cross-cuts into academic life.

"We don't bring foreign students in because there aren't other students who would like to come. We bring them in because we believe it makes a substantive differ-

ence to the education of the Quebec and Canadian students who are already here," Shapiro said.

"The model here is one that all universities should use, whether in Quebec or somewhere else. The whole point of coming to a place like McGill is that you get a kind of special window, a much broader world than you would otherwise have if you were at an institution that didn't have so many international students."

McGill gets no financial advantage in accepting foreign students since the extra fee they pay goes directly to the provincial government.

While governments are subsidizing the education of all university students, students from other provinces and around the world who study here are also pumping dollars into the local economy, Shapiro noted.

"They don't come here and stop eating, or stop renting places."

While McGill has asked for the right to charge higher fees, this has been rejected by Quebec. Shapiro said McGill continues to believe that university fees for all Canadian students in Quebec should rise.

"The (international students') differential should be minimal (because) these students are important to the future of the province and the education of our children."

"We are not just doing them a favor, they are doing us a favor by coming and enriching our environment."

"The world is getting increasingly international and the last thing you want to do is minimize that. We ought to convince every university to be the same."

Vice-principal Tavenas, meanwhile, said one of the reasons for McGill's increasing popularity among other Canadian students is its high ranking in the Maclean's magazine survey of universities. Although McGill has slipped from the top spot, its reputation remains intact.

The fact the tuition is about a \$1,000 less than the Canadian average would not in itself be enough to persuade a student to move here from a hometown campus, Tavenas said.

"Of course the cultural life of Quebec is a strong feature that brings students here." ■

(Reprinted with permission, The Gazette, Montreal, Jan. 16, 1996.)

Les étudiants étrangers coûtent 100 millions par année au Québec

Ils sont nombreux à rester au pays dans un «exode des cerveaux»

PAR FRANÇOIS BERGER

LES ÉTUDIANTS ÉTRANGERS sont de plus en plus nombreux à s'inscrire dans les universités du Québec, ce qui n'est pas étonnant puisque les pouvoirs publics leur font cadeau cette année de quelque 100 millions de dollars en exemptions de frais de scolarité et en subventions.

Ces étudiants venant de 186 pays tentent d'ailleurs en grand nombre de rester définitivement au pays à la fin de leurs études. Et les autorités ne les découragent pas de devenir immigrants au Canada, tout au contraire.

Le Québec connaît une ruée d'étudiants étrangers, surtout aux études supérieures, depuis le début des années 1990, un phénomène qu'on ne retrouve qu'en Colombie-Britannique où le nombre d'étudiants étrangers est en croissance.

Pendant que le reste du Canada connaissait un déclin, le Québec a enregistré une progression de 29 % du nombre d'étudiants étrangers depuis 1991, essentiellement grâce à l'apport de la France et des autres pays de la francophonie. Seule la Colombie-Britannique fait aussi bien au Canada, avec l'arrivée massive d'étudiants asiatiques.

Selon le ministère canadien de l'Immigration, 10 172 étrangers détenaient l'autorisation d'entrée pour séjour pour étudier dans une université du Québec. C'est 27 % du total canadien. Aux études supérieures (maîtrise et doctorat), le Québec accueille 37 % des étudiants étrangers venant au Canada, surtout en génie, administration, économie, informatique, médecine et mathématiques.

Au moins les deux tiers de ces étudiants, qui accaparent le quart des places au doctorat, bénéficient de subventions directes de Québec ou d'Ottawa.

Moins du tiers d'entre eux versent la totalité des frais de scolarité exigés des étrangers, qui peuvent atteindre 8 000 \$ par année. Les autres ne payent, en vertu d'ententes internationales, que les frais exigés des étudiants québécois (environ 1 600 \$ pour des études à temps plein), ou reçoivent des fonds de l'Agence canadienne de développement international (ACDI).

Étant donné qu'il en coûte aux universités 12 300 \$ par année par étudiant en moyenne, selon le ministère de l'Éducation, le coût

annuel des étudiants étrangers est de l'ordre de 100 millions pour les gouvernements du Québec et du Canada, sans compter les subventions au logement ou à l'alimentation.

Mais «nous n'y perdons pas», affirme M. Jean-Paul Boudoux, responsable de la coopération au ministère de l'Éducation. Un étudiant étranger injecte 12 000 \$ par an dans l'économie du Québec, sans compter les frais de scolarité.

Cependant, le fonctionnaire n'a pas recommandé au gouvernement québécois de s'engager dans une politique de recrutement actif, parce qu'on ne peut démontrer la rentabilité à court terme de l'immigration étudiante, dit-il.

Exode des cerveaux

Même si les accords de coopération obligent les étudiants subventionnés à retourner dans leur pays d'origine à la fin de leurs études, nombre d'entre eux deviennent immigrants permanents, note-t-on à Québec et à Ottawa. Les gouvernements n'ont cependant pas de données sur ce phénomène, décrit comme un «exode des cerveaux».

Bénéficiaires d'une aide destinée aux pays en voie de développement, les étudiants étrangers sont une cible de choix pour les services de l'immigration, puisqu'ils sont formés selon les normes nord-américaines. Il y a là une «contradiction» entre les besoins en immigration et les objectifs de l'aide internationale, note un fonctionnaire québécois responsable des programmes destinés aux étudiants étrangers.

Selon un analyste de Statistique Canada auteur d'une étude sur les étudiants étrangers, Mongi Mouelhi, ces personnes ont de plus en plus tendance à rester au Canada. Mais malheureusement, dit-il, on ne fait pas de suivi.

Selon M. Mouelhi, les étudiants arrivent au pays à un âge où ils peuvent s'adapter facilement (les trois quarts ont moins de 30 ans).

C'est ainsi que les gouvernements du Canada et du Québec récupèrent les sommes investies

dans la formation des étudiants étrangers sous prétexte d'aide internationale. Une pratique dont ne se privent d'ailleurs pas d'autres pays qui font du recrutement intensif, comme les États-Unis, le Japon et l'Australie.

Dans ce que les fonctionnaires qualifient de «marché international» des études supérieures, lié intimement à la recherche scientifique, le Canada se classe bon cinquième derrière les États-Unis, la France, l'Allemagne et la Grande-Bretagne. Les collèges et les universités du Canada avaient accueilli en 1992 4,5 % des 1,4 million d'étudiants expatriés dans le monde.

Le Québec reçoit à lui seul 37 % des étudiants étrangers subventionnés par les programmes canadiens d'aide internationale, selon l'étude de M. Mouelhi.

Les ressortissants de l'Afrique noire représentent un étudiant sur cinq, tandis que ceux du Maghreb et de l'Afrique du Nord prennent 12 % des places, selon Immigration Canada.

Mais le plus fort contingent d'étudiants étrangers provient de France, soit 20 % de l'effectif. Les Français sont exemptés des frais exigés en principe des étudiants étrangers et ne paient que les droits de scolarité demandés aux étudiants québécois.

Les étudiants français ont vu leur nombre tripler dans les universités québécoises, depuis 1987, et ils étaient 2083 l'automne dernier. Le quart d'entre eux se destine à des études en langue anglaise et fréquente McGill, Concordia et Bishop.

Après les Français et les Africains, les étudiants les plus nombreux proviennent des États-Unis, de Hong Kong, de Chine, de Taïwan, de l'Iran, du Japon et du Mexique.

C'est l'université McGill qui accueille le plus grand nombre d'étudiants étrangers, où ils représentent 10 % de tout l'effectif. Viennent ensuite l'Université de Montréal (5 % de l'effectif) et l'université Laval (4 %). ■

(Reproduit avec permission, La Presse, le 15 janvier 1996.)

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Money is No Excuse to Eliminate Tenure

BY ERROL BLACK

TENURE IS THE MECHANISM that has evolved over time as a means of securing academic freedom in universities.

When a faculty member is hired, it is normally on a probationary basis and at a comparatively low salary. The mutual understanding (as defined explicitly in collective agreements or, in universities that do not have collective agreements, implied in the contractual arrangements) is that if the faculty member performs well in his or her teaching, research and university and community service, he or she will be granted tenure. Achievement of tenure (normally around the age of 30) means essentially that the individual secures academic freedom, some job security and access to promotion procedures, which creates opportunities for advancement in rank and salary.

At most universities, including Brandon University, the probation period is three to five years. Applications for tenure are subjected to rigorous procedures involving evaluation of the applicant's teaching, research and service by the department, the dean, a faculty tenure committee and a university-wide tenure committee (consisting of a chair and five members with tenure and two deans). If the applicant is successful, tenure is granted; if not, the appointment is terminated.

There is a popular misconception (shared by some people who should know better) that tenure guarantees faculty members jobs for life. This is simply not true. Faculty members, like teachers, policemen, truck drivers, etc., can be fired for cause. At Brandon University, the relevant clause in the collective agreement states that:

Members may be dismissed only for just and reasonable cause such as, but not limited to, gross professional misconduct, persistent neglect of professional duty or gross misconduct.

These are precisely the same grounds which justify the dismissal of teachers, firemen, truck drivers, etc.

However, because the purpose of tenure is to guarantee academic freedom, the article identifies actions or situations that do not con-

stitute just cause. Thus, "Criticism of the university or a controversial stand on public issues does not constitute just and reasonable cause." As well, "Personality conflict or incompatibility does not constitute just and reasonable cause."

There is a similarly mistaken belief that faculty members cannot be laid off. The Collective Agreement at Brandon University, and most other universities, including the University of Manitoba, explicitly allows for layoffs in the event of redundancy (resulting from shifting enrolment patterns, changes in academic priorities and the like) and retrenchment (resulting from reduced funding). This is precisely the situation that exists in most workplaces, with one important difference.

In most universities, including Brandon University, decisions regarding layoffs cannot be made unilaterally by the university. On the contrary, they are subjected to procedures which are intended both to guarantee transparency and accountability and to protect the academic integrity of the institution.

The core institutional arrangements of universities — university autonomy, collegial decision-making arrangements and academic freedom are currently under attack in Manitoba and across Canada. Actions by the federal government have sharply reduced transfers to provincial governments in support of post-secondary education (and health care and social assistance). Provincial governments are passing the cutbacks on to universities and colleges, creating fiscal crises in most institutions. The response of university boards and administrations in some institutions, including the University of Manitoba, has been to try and replace collegial decision-making arrangements governing layoffs with unilateral managerial decisions based on the same criteria used by hotdog stand proprietors.

Ironically, many people, laboring under serious misconceptions about the nature of the university, have lauded this attempt to snatch power, because they believe it will allow universities to get rid of the "dead wood."

In fact, the University of Manitoba proposal explicitly states

that: "Performance and promotion history shall not be a factor in determining who is laid off."

UMFA (the University of Manitoba Faculty Association) correctly interprets the university's demand for unilateral control over layoffs as a threat to academic freedom. In brief, they suspect that the university will use such power to get rid of people who challenge boards and administrations and make controversial statements that antagonize governments, business and so on. Moreover, this threat is almost certain to intensify as universities are forced more and more to seek funds from private donors. I know of cases in Manitoba, for example, where potential donors have told boards and presidents that they will get nothing so long as professor so-and-so is at the university. Clearly, potential contributions, especially large ones, could tempt boards and administrations into using layoff procedures as a basis for getting rid of these faculty members.

I would suggest that, if we continue to get excessive interference from government in the internal affairs of universities (and we have had a lot of this in Manitoba in recent years), and, if, as a result, academic freedom and academic integrity are compromised, then we'll no longer have universities. We'll have another kind of institution that employs individuals on a contingent basis, offers courses that are supposedly related to local labor market needs and promotes research on parochial problems and needs. As well, a big chill will descend on scholarly activity as faculty members curtail their criticism of university boards and administrations, governments and other institutions in society, because they fear controversial and provocative statements will cost them their jobs and get them black-listed (which is what happened in the United States in the 1950s, during the McCarthy era).

Clearly, such an outcome will be detrimental to the province of Manitoba and to individuals in this province who seek a university education on a par with that offered in the rest of the world. ■

(Reprinted with permission, Brandon Sun. Errol Black is an economics professor at Brandon University.)

CBC Shakes the Tenure Tree

ON OCT. 2, 1995, PETER Gzowski of CBC radio program Morningside interviewed a number of university presidents. What follows is the CBC radio transcript of part of that program.

Peter Gzowski — Would any of you like to shake the tenure tree? We have a situation in people who were hired in the sixties and seventies or so on, and may be occupying chairs which should go to younger minds, that may be not available...? Would any of you like to shake the tenure tree? Rob?

Robert Prichard — No, I think for the University of Toronto, let me speak only for my university. I believe that if you look across the world's best universities, if you take the best fifty universities in the world, all of them have come to believe that the tenure contract is the best form of employment for a permanent faculty. I had a session with Bernard's [Shapiro] brother recently. Bernard's brother is president of Princeton. We were on a panel together and we were asked this question. He answered that if he were to line up the hundred most pressing issues facing Princeton University, changing or getting rid of tenure wouldn't be on the list. I think that tells us something. It tells me that if we at the University of Toronto are going to attract and retain the best faculty competitive with the best in the world, we are most unlikely to do that if we try to mark out a different space on the employment contract. It seems to be that that's just not a useful way to think about it. Furthermore, if you look at the University of Toronto, you see, really see, quite fantastic change taking place at the University of Toronto within the context of tenure and in part because of the confidence tenure gives of our membership in this community of universities that are striving to set the highest possible standard. So I personally believe that the changes we need, it may be thirty or forty years from now that the employment contract that emerges for university professors at the leading universities will be somewhat different. It may be it will pay much more money with less security. The contract we have now is one which says: with a large degree of security

we have relatively more moderate expectations as to what the salary levels will be. That may change thirty or forty years from now but those that believe the way to change our universities most effectively now is to change that contract, I don't believe it's on. Furthermore, if you look at the universities and jurisdictions in Canada that have tried to change that, you look at the Alberta changes, you look at different places, I think there is zero evidence that this has improved the performance of the universities, that it's given more flexibility to universities. There's no such evidence to that effect, and the only university that has announced widely that it is eliminating tenure, Bennington University which you read about front page in The New York Times in the spring, the reports are now that Bennington has lost another third of its enrollment and is on the brink of collapse as a university. This is not the issue.

David Strangway — I couldn't agree more. At U.B.C. in the last ten years we've hired forty per cent of our faculty. I guess the question is: What is the problem with respect to renewal and turnover? The second observation that has come out recently is: A lot of studies have been done about a number of institutions in the U.S. that have five year contracts. The interesting thing is that almost without exception they never make the difficult up or out decision and they always renew the five year contracts. So if that's what the question is, there's less flexibility in the five year contracts than there is in the very tough "up or out" decision that's made when tenure is granted. So it's a very tough, high quality selection process as Rob says and that's the way we get the very best people into our institutions.

Lorna Marsden — Tenure is really crucial for inside the universities so that junior faculty can challenge the ideas and wisdom of senior faculty. If that harsh and hard debate between newly minted professors and older ones doesn't take place then the student suffers. That's where tenure really has its greatest value.

Thomas Travis — I think tenure is a false issue. If you look at the universities over that last ten years, it's been basically a buyers market. We've had enormous numbers of applications for each position and we're in a very fortunate position... ■

(The group of university presidents interviewed was made up of Robert Prichard of the University of Toronto, Toronto, David Strangway of the University of British Columbia, Vancouver, Lorna Marsden of Sir Wilfrid Laurier, Waterloo, Thomas Travis of Dalhousie University, Halifax and Bernard Shapiro, Principal at McGill University, Montreal.)

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Censured Administrations in the United States

INVESTIGATIONS BY THE AMERICAN Association of University Professors of the administrations of the institutions listed below show that, as evidenced by a past violation, they are not observing the generally recognized principles of academic freedom and tenure endorsed by this Association, the Association of American Colleges and Universities, and more than 150 other professional and educational organizations. The 1940 *Statement of Principles on Academic Freedom and Tenure* may be found in the May-June 1990 issue of *Academe*.

This list is published for the purpose of informing Association members, the profession at large, and the public that unsatisfactory conditions of academic freedom and tenure have been found to prevail at these institutions. Names are placed on or removed from this censure list by vote of the Association's Annual Meeting.

AALP

Placing the name of an institution on this list does not mean that censure is visited either upon the whole of the institution or upon the faculty, but specifically upon its present administration. The term "administration" includes the administrative officers and the governing board of the institution. This censure does not affect the eligibility of nonmembers for membership in the Association, nor does it affect the individual rights of members at the institution in question.

Members of the Association have often considered it to be their duty, in order to indicate their support of the principles violated, to refrain from accepting appointment to an institution so long as

it remains on the censure list. Since circumstances differ widely from case to case, the Association does not assert that such an unqualified obligation exists for its members; it does urge that, before accepting appointments, they seek information on present conditions of academic freedom and tenure from AAUP (500-1012 Fourteenth St. N.W., Washington, D.C. 20005-3465) and prospective departmental colleagues. The Association leaves it to the discretion of the individual, possessed of the facts, to make the proper decision.

The censured administrations, with dates of censuring, are listed below. AAUP's *Bulletin* or *Academe* reports were published as indicated in the second column. Reference should also be made to "Developments Relating to Censure by the Association" and to the "Report of Committee A," each of which appears annually in *Academe*.

AAUP LIST OF CENSURED ADMINISTRATIONS

GROVE CITY COLLEGE PENNSYLVANIA	March 1963(15-24)	1963
UNIVERSITY OF THE OZARKS ARKANSAS	December 1963(352-59)	1964
<i>Censure was voted specifically on the Board of Trustees, and not on the institution's administrative officers.</i>		
AMARILLO COLLEGE TEXAS	September 1967(292-302)	1968
FRANK PHILLIPS COLLEGE TEXAS	December 1968(433-38)	1969
VIRGINIA COMMUNITY COLLEGE SYSTEM	April 1975(30-38)	1975
CONCORDIA SEMINARY MISSOURI	April 1975(49-59)	1975
HOUSTON BAPTIST UNIVERSITY	April 1975(60-64)	1975
MURRAY STATE UNIVERSITY KENTUCKY	December 1975(322-28)	1976
BLINN COLLEGE TEXAS	April 1976(83-94)	1976
MARQUETTE UNIVERSITY WISCONSIN	April 1976(83-94)	1976
UNIVERSITY OF OSTEOPATHIC MEDICINE AND HEALTH SCIENCES IOWA	April 1977(82-87)	1977
STATE UNIVERSITY OF NEW YORK	August 1977(237-60)	1978
PHILLIPS COUNTY COMMUNITY COLLEGE ARKANSAS	May 1978(93-98)	1978
UNIVERSITY OF TEXAS OF THE PERMIAN BASIN	May 1979(240-50)	1979
WINGATE COLLEGE NORTH CAROLINA	May 1979(240-50)	1979
OLIVET COLLEGE MICHIGAN	April 1980(140-50)	1980
NICHOLS COLLEGE MASSACHUSETTS	May 1980(207-12)	1980
YESHIVA UNIVERSITY NEW YORK	August 1981(186-95)	1982
AMERICAN INTERNATIONAL COLLEGE MASSACHUSETTS	May-June 1983(42-46)	1983
ILLINOIS COLLEGE OF OPTOMETRY	November-December 1982(17a-23a)	1984
METROPOLITAN COMMUNITY COLLEGES MISSOURI	March-April 1984(23a-32a)	1984
WESTMINSTER COLLEGE OF SALT LAKE CITY	November-December 1984(1a-10a)	1985
SOUTHWESTERN ADVENTIST COLLEGE TEXAS	January-February 1985(1a-9a)	1985
TALLADEGA COLLEGE ALABAMA	May-June 1986(6a-14a)	1986
SOUTHERN NAZARENE UNIVERSITY OKLAHOMA	November-December 1986(7a-11a)	1987
THE CATHOLIC UNIVERSITY OF PUERTO RICO	May-June 1987(33-38)	1987
HUSSON COLLEGE MAINE	May-June 1987(45-50)	1987
HILLSDALE COLLEGE MICHIGAN	May-June 1988(29-33)	1988
UNIVERSITY OF JUDAISM CALIFORNIA	May-June 1988(34-40)	1988
MARYLAND INSTITUTE COLLEGE OF ART SOUTHEASTERN BAPTIST	May-June 1988(49-54)	1988
THEOLOGICAL SEMINARY NORTH CAROLINA	May-June 1989(35-45)	1989
ALABAMA STATE UNIVERSITY	May-June 1989(46-56)	1989
CONCORDIA THEOLOGICAL SEMINARY INDIANA	May-June 1989(57-67)	1989
THE CATHOLIC UNIVERSITY OF AMERICA	September-October 1989(27-40)	1990
SAINT LEO COLLEGE FLORIDA	November-December 1989(34-40)	1990
NEW YORK UNIVERSITY	May-June 1990(49-56)	1990
DEAN JUNIOR COLLEGE MASSACHUSETTS	May-June 1991(27-32)	1992
WESLEY COLLEGE DELAWARE	May-June 1992(24-36)	1992
BALTIMORE CITY COMMUNITY COLLEGE	May-June 1992(37-41)	1992
LOMA LINDA UNIVERSITY CALIFORNIA	May-June 1992(42-49)	1992
CHOWAN COLLEGE NORTH CAROLINA	May-June 1992(50-54)	1992
CLARKSON COLLEGE NEBRASKA	May-June 1993(46-53)	1993
NORTH GREENVILLE COLLEGE SOUTH CAROLINA	May-June 1993(54-64)	1993
SAVANNAH COLLEGE OF ART AND DESIGN	May-June 1993(65-70)	1993
UNIVERSITY OF BRIDGEPORT	November-December 1993(37-45)	1994
BENEDICT COLLEGE SOUTH CAROLINA	May-June 1994(37-46)	1994
NYACK COLLEGE NEW YORK	September-October 1994(73-79)	1995
BENNINGTON COLLEGE	March-April 1995(91-103)	1995
ALASKA PACIFIC UNIVERSITY	May-June 1995(32-39)	1995
ESSEX COMMUNITY COLLEGE MARYLAND	May-June 1995(40-50)	1995
STEVENS INSTITUTE OF TECHNOLOGY NEW JERSEY	May-June 1995(51-56)	1995

Réaffectation de 25 millions au CRSNG

EN JANVIER, LE MINISTRE d'État aux Sciences et à la Technologie, Jon Gerrard, a annoncé l'octroi de 25 millions de dollars au programme de partenariat industriel du CNR et du CRSNG (5 millions de dollars par an pendant cinq ans). Il ne s'agit pas là d'argent frais; les fonds proviennent d'autres parties des budgets du CNR et du CRSNG.

M. Gerrard a déclaré que l'Examen des sciences et de la technologie qu'on nous promettait depuis

longtemps ferait partie du budget fédéral du début mars. Il a indiqué à *ReSearch Money* que les annonces récentes de financement des nouveaux Réseaux fédéraux de centres d'excellence montrent que le gouvernement est en train de procéder à une restructuration. Ajoutée aux fonds annoncés pour PRECARN, CANARIE, TRIUME, l'Institut national d'optique et d'autres, cette mesure traduit une activiré importante, elle-même le reflet d'un nouveau élan stratégique. ■

Lower RRSP Limits for 1996

IT IS RRSP TIME AGAIN. FOR those who plan ahead and will make immediate RRSP contributions to the 1996 tax year, there are certain rule changes of which you should be aware. Martin's February 1995 Federal Budget reduced RRSP room. For the 1996 tax year, the maximum contribution limit is 18% of earned income to \$13,500. It was \$14,500 in 1995.

Most members of defined benefit plans will be allowed to

contribute \$1,000 to their RRSP for the 1995 tax year. This "offset" disappears in 1996 as a result of changes introduced in the 1995 budget. At present, the RRSP maximum contribution will be frozen through to 1997 at the lower limit of \$13,500. It will increase by \$1,000 per year to \$15,500 in 1999 as of now. Then, the limit is to be indexed by the average industrial wage unless Mr. Martin or his successors change the rules once more. ■

Early Retirement

FROM PAGE 3

of their retiring allowance. (It could be more generous for service prior to 1989, and less generous for service after 1995. See revisions in the 1995 federal budget regarding retiring allowances.) For the remaining portion, it might pay to take the allowance over a period rather than as a lump-sum payment to reduce taxes.

You should be aware of Revenue Canada's Interpretation Bulletin IT-337R2 which effectively states that Revenue Canada may disqualify the tax-deferred status of the retiring allowance, if some period (undefined in the Bulletin) does not ensue between retirement and accepting employment, even on a reduced basis, with the same employer. In the public service, where many have received early retirement allowances, some public servants were advised not to accept any work with the same em-

ployer for a six-month period. This is something else to check with your tax consultant and financial planner.

Finally, do not be stampeded into making a hasty decision. Indicate your interest within the specified time window offered, but do not make a final decision until you have obtained the advice of a financial planner and tax expert. Do not assume that a package negotiated by a colleague is necessarily the best one for you. Your financial situation and tax circumstances may be different, so it is important to seek expert advice. ■

(George J. De Benedetti is the Chair of the Collective Bargaining and Economic Benefits Committee of CAUT.)

1. Council of Nova Scotia University Presidents, "Rationalization of Teacher Education in Nova Scotia: Report of the Transition Committee on Resources, October 14, 1994, page 10.

2. *Ibid.*

CAUT 1995 INCOME TAX GUIDE

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Tax tips at your
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IN THIS ISSUE

Beijing 'Platform' Ambushed by 'Conservatives'

BY SHAHRZAD MOJAB

SINCE THE BEIJING CONFERENCE in September women in all walks of life have been meeting to share their experiences and reflect upon the outcome of the conference and its implications for the collective and individual lives of women in Canada.

Although not all could attend the United Nations Fourth World Conference on Women, one could log on through the Internet via a special Beijing conference 'setvet' established to keep women around the world informed about the event.

In this way we could follow discussions on women's issues for some months before the conference. And since it ended there have been both campus and community post-Beijing events.

Despite its shortcomings, the final document of the conference *Platform for Action*, is considered to be a success. Article I of the mission statement states:

"The *Platform for Action* is an agenda for women's empowerment. It aims at accelerating the implementation of the Nairobi Forward-looking Strategies for the Advancement of Women and at removing all the obstacles to women's active participation in all spheres of public and private life through a full and equal share in economic, social, cultural and political decision-making.

"This means that the principle of shared power and responsibility should be established between women and men at home, in the workplace and in the wider national and international communities. Equality between women and men is a matter

of human rights and a condition for social justice and is also a necessary and fundamental prerequisite for equality, development and peace.

"A transformed partnership based on equality between women and men is a condition for people-centred sustainable development. A sustained and long-term commitment is essential, so that women and men can work together for themselves, for their children and for society to meet the challenges of the twenty-first century."

This document includes 12 critical areas of concern: poverty, education, health, violence, armed conflicts, economic participation, power-sharing, decision-making, national and international machineries, human rights, mass media, environment and development, and 'girl child' issue. However, it lacks an enforcement mechanism.

The 189 countries that ratified the document are expected to provide the UN with reports documenting the status of women. A high-level post is also established at the UN to advise the Secretary General on gender issues. Rosalio Green was recently appointed to this position.

In preparation for the Beijing conference, there were three major UN conferences on human rights in Vienna (1993), on population and development in Cairo (1994), and the Social Summit in Copenhagen (1995). In all these conferences, including Beijing, for the first time the international community witnessed a unified effort of all the conservative and fundamentalist forces of the North and South to reject what was perceived as the imposition of Western fem-

inist values on the entire international community.

These coalitions were led by some of the Muslim states including Iran, Sudan, Libya, Kuwait, Yemen, Bahrain, United Arab Emirates, and Afghanistan and some Catholic states such as the Vatican, Peru, Bolivia, Ecuador, Guatemala, Honduras, Ireland and the Philippines.

The contested areas include the concept of "rights" — rights of women in family, society, economy, politics, and their rights over their own body — and the definition of "gender" versus "sex," and "equality" versus "equity."

The Islamic and Christian fundamentalists argued that the *Platform for Action* had undermined the divine role of women as mothers as well as the biologically determined differences between men and women. Thus, they lobbied for the replacement of the concept "equity" by "equality," and "gender" by "sex." Despite the conservative pressure, these words stayed in the final document but fundamentalists remained defiant.

The conference brought into the open the highly polarized positions on women and feminist movements. On the one hand,

there are fundamentalist forces which seek the revival of religion and argue that culture and tradition precede all international laws and regulations regarding the status of women. On the other hand, secular, libertarian and democratic forces seek to remove traditional and cultural barriers, and demand the establishment of a system of international monitoring of women's rights.

The academia is equally divided: Some, subscribing to cultural relativist frameworks, tend to legitimate conservative values; others advocate the recognition of women's rights as human rights, arguing that such rights be upheld irrespective of culture and religion.

These political and ideological differences occur in the context of an ongoing economic crisis and globalization. Many governments, including ours, respond to the crisis through "structural adjustments" and budget cuts which have adversely affected women. In most cases, including universities, the programs affected by cuts are the ones which were developed to address equity issues. Women's groups, on or off campus, generally are excluded from the decision-making process in restructuring.

Demanding the effective implementation of the *Platform for Action* must be a priority. In early February, women's groups from all over the United States organized "Women's Expo '96." For two days, women gathered in Washington, D.C. to address four major areas of affirmative action, federal budget, levelling the playing field, and envisioning the future.

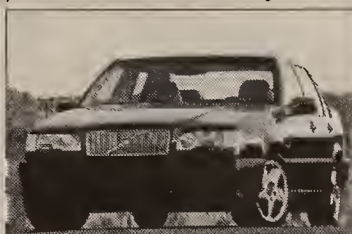
What is taking place in our country? How are we planning to implement the achievements of the Beijing conference? Who is included and who is excluded from this process?

Academics can contribute to the struggle by, among other things, participating in reporting the status of women to the international community. So far, the state has been the only source of such information. The NGOs, independent women's groups, and community based organizations are planning to participate in the reporting process. We should enhance the power of civil society by joining these groups. ■

(Shahrazad Mojab is Assistant Professor in the Department of Applied Social Science at Concordia University in Montreal and a member of CAUT's Status of Women Committee.)

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FEBRUARY 29 - MARCH 02, 1996
MONTREAL, QUEBEC

CAUT COUNCIL MEETING
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FINAL CALL FOR NOMINATIONS TO CAUT OFFICER POSITIONS AND AS CHAIRS AND MEMBERS OF CAUT STANDING COMMITTEES

Nominations are now being actively sought for election to the Executive Committee, namely: CAUT President, Vice-President, Treasurer, and two Members-at-Large. Nominations are also being sought for election to positions on the four CAUT Standing Committees: Academic Freedom and Tenure — one vacancy; Collective Bargaining and Economic Benefits — Person Chairing, two vacancies; Librarians — three vacancies; and Status of Women — two vacancies. Individual affiliated members and associate members of CAUT are entitled to make nominations.

In order to maintain the effectiveness of CAUT as an organization it is extremely important that well qualified members of local and provincial associations are nominated. Elections will take place at the CAUT Council meeting in Ottawa in May 1996.

DESCRIPTION OF POSITIONS

The President: Responsible for guiding the affairs of the Association between meetings of Council and for ensuring that policies approved by Council are implemented. A nominee for the position of President should have had considerable experience in faculty association affairs at the local or provincial level.

The Vice-President: Responsible, in particular, for the publications program of CAUT and, as a senior officer, for assisting the President with his or her responsibilities.

The Treasurer: Responsible for the preparation of draft budgets and financial statements and for ensuring that proper controls remain in place to ensure the financial integrity of the Association.

COMMITTEE MEMBERS

Academic Freedom and Tenure Committee

Nominees for positions on the Academic Freedom and Tenure Committee should have considerable experience in the area of professional rights, grievances and discrimination policy. Nominees should also have knowledge of policy matters pertaining to academic rights. Nominees should be willing and available to dedicate

considerable time to the work of the Committee between meetings including fact-finding missions, drafting of documents, and other related duties. Nominees for the Person Chairing normally must have served at least one year on the Committee.

Collective Bargaining and Economic Benefits Committee

Nominees for positions on the Collective Bargaining and Economic Benefits Committee should have demonstrated experience in the area of collective bargaining and/or analysis of economic benefits. Elected members shall normally serve for three year terms, with the possibility of one renewal, and should be able to commit time in between meetings (four per year) to the work of the committee, including conference planning, drafting of documents and other related activities.

Librarians' Committee

Nominees for positions on the Librarians' Committee should have considerable experience and knowledge of the professional interests and academic concerns of librarians at Canadian universities. Nominees ought to be aware of policy matters pertaining to academic rights and working conditions of university librarians. Nominees should be willing and available to dedicate significant time to the Committee's work between meetings (three per year), including the biennial conference, annual insert to the *Bulletin*; drafting or editing documents, responding to enquiries and other related activities.

Status of Women Committee

Nominees for positions on the Status of Women Committee should have considerable experience representing the interests of and coordinating strategies promoting the status of women. Nominees should also have knowledge of policy matters pertaining to the status of women. Nominees should be willing and available to dedicate considerable time to the work of the Committee between meetings (four per year) including the Status of Women

Conference planning (held once a year), annual *Bulletin* insert, drafting of documents, and other related duties.

TERM OF OFFICE

The term of office for the President, Vice-President and Executive Committee Members-at-Large is one year; the term of office for the Treasurer is two years. The term of office for the Person Chairing the Collective Bargaining and Economic Benefits Committee is two years. The term of office for members of CAUT Standing Committees is three years.

NOMINATION PROCEDURE

Nominations should be sent to:

Professor Mark Sandilands
Person Chairing, Elections and Resolutions Committee
CAUT, 2675 Queensview Drive, Ottawa, ON K2B 8K2

They should include:

- A letter of nomination.
- A brief statement of why the nominator feels the nominee is qualified to serve.
- The agreement of the nominee to serve if elected.
- A completed copy of the "Standard Information Form" (available from any Faculty Association office or from CAUT) and,
- For nominees to the Academic Freedom and Tenure Committee, a full academic curriculum vitae.

Note: Information on release time for CAUT Officer positions and CAUT Standing Committee Chairs can be found in the Information Service tab no. 48 pages 4-7.

NOMINATION DEADLINES

- Academic Freedom and Tenure Committee: March 1, 1996
- Collective Bargaining and Economic Benefits Committee: March 1, 1996
- Librarians' Committee: March 1, 1996
- Status of Women Committee: March 1, 1996
- All other nominations: March 31, 1996 if possible



DERNIER RAPPEL DE CANDIDATURES AUX POSTES DE DIRIGEANTS DE L'ACPPU, DE PRÉSIDENTS ET DE MEMBRES DES COMITÉS PERMANENTS DE L'ACPPU

Nous sollicitons activement des candidatures à des postes au Comité de direction, soit: la présidence, la vice-présidence, la trésorerie, et deux postes de membres ordinaires de l'ACPPU. En outre, nous sollicitons des candidatures à des postes aux quatre comités permanents de l'ACPPU: un poste au Comité de la liberté universitaire et de la permanence de l'emploi, deux postes au Comité de la négociation collective et des avantages économiques dont celui de la présidence; trois postes à celui des bibliothécaires; et deux postes au Comité du statut de la femme. Les membres affiliés individuels et les membres associés de l'ACPPU ont le droit de présenter des candidatures.

Pour que l'ACPPU demeure une organisation efficace, il est donc très important de proposer des candidats qualifiés des associations locales et provinciales. Les élections se tiendront à l'occasion de l'Assemblée du Conseil qui aura lieu à Ottawa en mai 1996.

DESCRIPTION DES POSTES

La présidence: La personne élue est responsable de la direction des affaires de l'association entre les assemblées du Conseil et s'assure que les directives approuvées par le Conseil sont mises en oeuvre. Les candidats à la présidence doivent posséder une expérience considérable en matière d'associations de professeurs à l'échelle locale ou provinciale.

La vice-présidence: La personne élue est responsable, en particulier, du programme des publications de l'ACPPU et, en tant que dirigeant supérieur, elle aide la présidente ou le président à s'acquiescer de ses responsabilités.

La trésorerie: La personne élue est responsable de la préparation des projets de budgets et d'états financiers. Elle veille à la bonne gestion des affaires pour assurer l'intégrité financière de l'Association.

LES MEMBRES DES COMITÉS

Le Comité de la liberté universitaire et de la permanence de l'emploi

Les candidats et candidates à des postes du Comité de la liberté universitaire et de la permanence de l'emploi devraient avoir une expérience considérable dans le domaine des droits professionnels, des griefs et des politiques concernant la discrimination. Ils devraient également connaître les questions de principe relatives aux droits des universitaires. Les candidats et candidates devraient être disponibles et prêts à consacrer

beaucoup de temps aux travaux du comité entre les réunions et à participer, notamment, à des missions d'enquête, à la rédaction de documents et à d'autres tâches connexes. Les candidats et candidates à la présidence doivent normalement avoir siégé au moins un an au comité.

Le Comité de la négociation collective et des avantages économiques

Les candidats et candidates à des postes du Comité de la négociation collective et des avantages économiques devraient avoir fait la preuve de leur expérience dans le domaine de la négociation collective ou de l'analyse d'avantages économiques. Les membres élus siègent normalement trois ans au comité et leur mandat peut être renouvelé une fois. Ils devraient également pouvoir consacrer du temps aux travaux du comité entre les réunions, qui ont lieu quatre fois par année, notamment en organisant des colloques, en rédigeant des documents ou en participant à des activités connexes.

Le Comité des bibliothécaires

Les candidats et candidates à des postes du Comité des bibliothécaires devraient avoir une expérience et une connaissance considérables des intérêts de la profession et des préoccupations pédagogiques des bibliothécaires des universités canadiennes. Les candidats et candidates doivent connaître les questions de principe touchant les droits universitaires et les conditions de travail des bibliothécaires d'université. Ils devraient être disponibles et prêts à consacrer beaucoup de temps aux travaux du comité entre les réunions, qui ont lieu trois fois par année, notamment en participant à l'organisation du colloque biennal, au supplément annuel du *Bulletin*, à la rédaction ou à la révision de documents, en répondant à des demandes de renseignement et à d'autres activités connexes.

Le Comité du statut de la femme

Les candidates à des postes du Comité du statut de la femme devraient avoir une expérience considérable dans la représentation des intérêts des femmes et dans la coordination de stratégies mettant en valeur la condition des femmes. Les candidates devraient également connaître les questions de principe touchant la condition des femmes. Elles devraient être disponibles et prêtes à consacrer beaucoup de temps aux travaux du comité entre les réunions, qui ont lieu quatre fois par année, et à l'organisation de la conférence annuelle du statut de la femme, au

supplément annuel du *Bulletin*, à la rédaction de documents et à d'autres tâches connexes.

MANDAT

Le mandat de la présidence et de la vice-présidence de même que des membres ordinaires du Comité de direction est d'un an. Le mandat de la trésorerie est de deux ans. Le mandat de la présidence du Comité de la négociation collective et des avantages économiques est de deux ans. Le mandat des membres des comités permanents de l'ACPPU est de trois ans.

MÉTHODE DE MISE EN CANDIDATURE

Il faut envoyer les candidatures à:

M. Mark Sandilands
Président, Comité des élections et résolutions
ACPPU, 2675, promenade Queensview
Ottawa (Ontario) K2B 8K2

Les pièces suivantes doivent accompagner les mises en candidature:

- Une lettre de mise en candidature.
- Une brève déclaration expliquant pourquoi la personne qui présente le candidat ou la candidate estime qu'il ou elle possède les qualités voulues.
- L'accord du candidat ou de la candidate de siéger au comité advenant son élection.
- Une copie du Formulaire d'information réglementaire à l'intention des candidats à un poste électif de l'ACPPU, disponible auprès des associations de professeurs ou de l'ACPPU et,
- Pour les candidats au Comité de la liberté universitaire et de la permanence de l'emploi, un curriculum vitae complet de leur expérience universitaire.

Note: Les renseignements au sujet du engagement pour les postes au Comité de direction ainsi que les présidences des comités permanents de l'ACPPU se trouvent dans le service d'information, sous l'onglet 48, aux pages 4-7.

DATE LIMITE DES MISES EN CANDIDATURE

- Le Comité de la liberté universitaire et de la permanence de l'emploi: le 1^{er} mars 1996
- Le Comité de la négociation collective et des avantages économiques: le 1^{er} mars 1996
- Le Comité des bibliothécaires: le 1^{er} mars 1996
- Le Comité du statut de la femme: le 1^{er} mars 1996
- Toutes les autres mises en candidature: le 31 mars 1996 si possible

SCANNED

ADMINISTRATIVE STUDIES

YORK UNIVERSITY - Schulich School of Business (formerly the Faculty of Administrative Studies). Faculty positions will be available commencing July 1, 1996 and July 1, 1997 in the following areas: Accounting, Financial or Managerial; Economics; Finance; International Business; Marketing. Rank may vary by area; salary is negotiable. Successful candidates will be expected to be active in research and to teach in the PhD, Masters and Undergraduate Programs. Contractually limited appointments are also available. Applications, with CV and references, should be sent to: Deod J. Mohan, Dean, Schulich School of Business, York University, North York, Ont. M3J 1P3. Deadline for applications - when positions are filled. These positions are subject to budget approval. York University is implementing affirmative action for women faculty, including affirmative action for women faculty, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

AGRICULTURAL ECONOMICS

UNIVERSITY OF ALBERTA, Edmonton. Assistant, Associate or Full Professor, Cooperative Chair in Agricultural Marketing and Business. Teaching and research on the economics of markets, marketing, and/or agribusiness management, including group marketing and cooperative business activities. The successful applicant will be expected to interact with cooperatives, credit unions, and the other group marketing institutions that have funded this position. Research support will be available. Candidates should possess a completed PhD degree in agricultural economics, economics or business with a strong background in economic theory and quantitative methodology and an interest in pursuing research and teaching in the economics and/or management of cooperative business organizations in agriculture and related areas. Relevant academic, industry or government experience is highly desirable. Salary ranges: Assistant Professor \$39,230 - \$55,266; Associate Professor \$44,736-\$59,684; and Professor \$60,567 and up. This tenure track position will be available July 1, 1996. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including a short statement of research and teaching interests, curriculum vitae and the names of three referees should be sent to: Michele Veeman, Chair, Department of Rural Economy, University of Alberta, Edmonton, Alberta, T6G 2H1, Canada by February 28, 1996. The University of Alberta is committed to the principle of equity in employment. As an employer, we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

ARTS VISUALS

UNIVERSITÉ LAVAL - Faculté des arts. Professeur, professeure en arts visuels spécialisés en communication graphique. Description du poste: Enseignement de base au premier cycle

dans les domaines du design graphique, de la communication visuelle et de l'information. L'enseignement et l'encadrement de projets de recherche au deuxième cycle. Recherche en un domaine approprié. Valable en design graphique. En l'absence d'un diplôme de doctorat, le candidat ou la candidate doit répondre aux critères d'équivalence de doctorat établis à l'école des arts visuels. Publication de travaux en design graphique ou de travaux de recherche en communication visuelle ou en infographie. Compétences pour l'enseignement pratique et théorique. La maîtrise du français par écrit et oral est indispensable. Date d'entrée en fonction: Le 1^{er} août 1996. Date limite de réception des candidatures: Le 1^{er} avril 1996. Une parvenue votre candidature au directeur de l'école. André Therberge, école des arts visuels, Édifice La Fabrique, Université Laval, Cité universitaire, (Québec), Canada G1K 7P4. Tél: (418) 655-3881, fax: (418) 655-7674. Courriel électronique: Andre.Therberge@ulaval.ca. En vertu de son Programme d'accès à l'égalité, l'Université Laval entend consacrer la moitié de ses postes vacants à l'embauchement de femmes. En accord avec les exigences du ministère de l'Immigration du Canada, cette offre est destinée en priorité aux citoyens et citoyennes canadiens et aux résidents et résidentes permanents du Canada.

BIOCHEMISTRY & MOLECULAR BIOLOGY

THE UNIVERSITY OF BRITISH COLUMBIA - The Department of Biochemistry & Molecular Biology at the University of British Columbia is seeking an outstanding young scientist whom it would sponsor for a major scholarship award (e.g. MRC Scholarship) and a grant-funded position. Candidates must have a PhD degree or equivalent, post-doctoral experience and a record of accomplishment which demonstrates their promise as an independent research scientist. All members of the Department maintain active, well-funded research programs which encompass many areas of modern biochemistry and molecular biology. The Department expects that the successful candidate will complement and extend the Department's expertise. Start-up funds will be provided. Applicants should send their curriculum vitae, the names of three individuals willing to furnish letters of reference, and an outline (1-2 pages) of their proposed research program to: Dr. George A. MacKie, Head, Department of Biochemistry & Molecular Biology, The University of British Columbia, 2146 Health Sciences Mall, Vancouver, B.C. V6T 1Z3. The deadline for applications is March 15, 1996. The anticipated start date is July 1, 1996. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities.

BIOLOGY

MOUNT ALLISON UNIVERSITY - The Department of Biology and the Biochemistry

Programme at Mount Allison University invite applications for a non-tenured position, subject to budgetary approval. Applications from candidates with research interests in any area of molecular biology will be considered. Candidates should possess a PhD in biology or biochemistry (or be near completion) and have a strong commitment to undergraduate teaching. The successful candidate's teaching will include Genetics, Molecular Biology and courses in the candidate's specialty. The appointment will be made at the rank of Lecturer or Assistant Professor and will commence August 1, 1996. The 1996-97 annual salary range for Lecturer is \$30,172 - \$42,132 and for Assistant Professor is \$35,540 - \$48,705. An application should include a curriculum vitae, a statement of research and teaching interests, and the names of three referees and should be sent to: Dr. R.B. Allen, Head and Chair of the Search Committee, Department of Biology, Mount Allison University, Sackville, NB E0A 3C0. The closing date for receipt of applications is February 25, 1996. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from minority groups and both genders.

MOUNT ALLISON UNIVERSITY - The Department of Biology at Mount Allison University invites applications for a term position, subject to budgetary approval. Applications from candidates with research interests in any area of animal physiology will be considered. Candidates should possess a PhD in biology (or be near completion) and have a strong commitment to undergraduate teaching. The successful candidate's teaching will include Animal Physiology. The appointment will be made at the rank of Lecturer or Assistant Professor and will commence July 1, 1996. The 1996-97 annual salary range for Lecturer is \$30,172 - \$42,132 and for Assistant Professor is \$35,540 - \$48,705. An application should include a curriculum vitae, a statement of research and teaching interests, and the names of three referees, and should be sent to: Dr. R.B. Allen, Head and Chair of the Search Committee, Department of Biology, Mount Allison University, Sackville, NB E0A 3C0. The closing date for receipt of applications is February 25, 1996. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from minority groups and both genders.

BUSINESS ADMINISTRATION

UNIVERSITY OF PRINCE EDWARD - Dean, School of Business Administration. The University of Prince Edward Island invites applications for the position of Dean of the School of Business Administration. The position is for a six-year term, beginning 1 July 1996. Founded in 1962 and is a relatively new institution, the University of Prince Edward Island can trace its roots back 150 years. The only University in the province, and located in the capital city of Charlottetown, P.E.I., has some 2500 full-time and 600 part-time students, and approximately 218 faculty and 359 staff. Principally an undergraduate teaching institution, UPEI offers a

wide range of programs including Education, Arts, Sciences, Music, Engineering, Business Administration and Veterinary Medicine. The School of Business Administration has twelve full-time faculty members and a number of sessional lecturers. Currently the School offers a Bachelor of Business Administration degree (B.B.A.), actively supports the Certificate and Diploma programs in Public Administration, and anticipates offering a co-operative option within the B.B.A. program. Applicants must have a PhD or equivalent, and a strong background in teaching, research and community service. The successful candidate will be expected to provide dynamic and innovative leadership in working cooperatively with faculty, staff and students. The Dean will be expected to work effectively and creatively at the local, regional, national and global levels with professional groups, government agencies, educational institutions, private businesses, and other partners in management education. Please send a letter of application and a curriculum vitae and have three letters of reference sent on your behalf to: Chair, Search Committee for a Dean, School of Business Administration, c/o Office of the President, University of Prince Edward Island, 550 University Avenue, Charlottetown, PE C1A 4P3. The deadline for applications is 12 April 1996. In accordance with Canadian immigration requirements, this advertisement is directed to the first instance to Canadian citizens and permanent residents. UPEI is committed to the principle of equity in employment.

UNIVERSITY OF PRINCE EDWARD ISLAND - The School of Business Administration of the University of Prince Edward Island invites applications for two faculty positions. One position is in accounting, a two-year term position with the possibility of conversion to tenure track depending on the individual's performance. The University's budget, and curriculum development. The successful applicant will teach introductory accounting, auditing and cost accounting. Another position is for a substantial replacement in finance or marketing. This is a non-tenured term position teaching either corporate finance and appropriate electives or introductory marketing and appropriate electives. Qualifications for the position in Accounting: PhD or equivalent preferred but consideration will be given to an M.B.A. with the appropriate professional designation. Qualifications for the position in Finance or Marketing: PhD or equivalent preferred but consideration will be given to an M.B.A. and appropriate qualifications with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from minority groups and both genders.

CARDIOLOGY

UNIVERSITY OF ALBERTA - Department of Medicine, Director of Division of Cardiology. Applications are invited for the position of Director, Division of Cardiology, Department of Medicine at the University of Alberta. The Division currently consists of 13 geographic full-time cardiologists located at the University of Alberta Hospital site, with a full range of subspecialties and diagnostic and therapeutic services. A similar number of part-time clinical faculty are currently active in research and an active cardiovascular surgical division is present on site, including a cardiac transplantation program. Successful cardiovascular research programs to meet in fundamental, clinical and community based research and there is a fully

approved postgraduate educational program in cardiology. Significant opportunities to recruit exist and are facilitated by the support of the Alberta Heritage Foundation for Medical Research. Interested applicants should hold an MD and Fellowship in the Royal College of Physicians and Surgeons of Canada in Cardiology or equivalent and have demonstrated leadership and clinical expertise along with scholarly accomplishment in research and teaching. Academic rank and remuneration for the senior position will be commensurate with qualifications and experience. Deadline for applications is 1 May 1996. Please send curriculum vitae and the names and addresses of three referees to: Dr. P.W. Armstrong, Chair, Department of Medicine, 2F130 Walter C. Mackenzie Health Sciences Centre, University of Alberta, Edmonton, Alberta, Canada T6G 2B7. The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

COMMERCE

MOUNT ALLISON UNIVERSITY - The Commerce Department at Mount Allison University seeks applications for term positions in the areas of accounting and organizational behaviour/management, subject to budgetary approval. Applicants seeking a position in accounting would have completed or be nearing completion of a PhD or have an M.A. in Accounting. A position in organizational behaviour/management would have completed or be nearing completion of a PhD. The successful candidates will be expected to teach and develop advanced undergraduate level courses, conduct research and to assist in programme development in their area of specialty. Duties of the position involve undergraduate teaching and research. The appointments will be made at the rank of Lecturer or Assistant Professor and will commence on July 1 and August 1, 1996. The 1996-97 annual salary range for Lecturer is \$30,172 - \$42,132 and for Assistant Professor is \$35,540 - \$48,705. An application should include a curriculum vitae and the names of three referees and should be sent to: Prof. N. Ralph, Head and Chair of the Search Committee, Department of Commerce, Mount Allison University, Sackville, NB E0A 3C0. The closing date for receipt of applications is February 25, 1996. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from minority groups and both genders.

COMMERCE & ADMINISTRATION

CONCORDIA UNIVERSITY - Faculty of Commerce and Administration. Applications are invited for a tenure-track and a visiting faculty position in Management Information Systems, effective June 1, 1996. For appointment as Assistant Professor, preference will be given to candidates who have completed their PhD and who have a strong research background in orientation. Successful candidates will participate in teaching, research and administrative duties. The successful candidate will be expected to teach and develop advanced undergraduate level courses, conduct research and to assist in programme development in their area of specialty. Duties of the position involve undergraduate teaching and research. The appointments will be made at the rank of Lecturer or Assistant Professor and will commence on July 1 and August 1, 1996. The 1996-97 annual salary range for Lecturer is \$30,172 - \$42,132 and for Assistant Professor is \$35,540 - \$48,705. An application should include a curriculum vitae and the names of three referees and should be sent to: Prof. N. Ralph, Head and Chair of the Search Committee, Department of Commerce, Mount Allison University, Sackville, NB E0A 3C0. The closing date for receipt of applications is February 25, 1996. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from minority groups and both genders.

CANCELLED

THE UNIVERSITY OF MANITOBA

Faculty of Arts

LINGUISTICS

Biological and Physical Foundations of Language

The Linguistics Department at the University of Manitoba invites applications for a full-time one- or two-year sessional appointment (from 1 September 1996 to 30 April 1997, or from 1 September 1996 to 30 April 1997 and then also from 1 September 1997 to 30 April 1998), subject to budgetary approval, at the rank of Assistant Professor and with salary to depend on qualifications and experience.

Teaching duties and MA/PhD supervision will combine one of the core areas of linguistic theory - phonology, morphology, syntax, semantics - with a subject area such as the anatomy, speech production and perception, neurolinguistics, psycholinguistics, first language acquisition, aphasiology, etc. At this time, research specialties are, in principle, open.

The completed doctoral degree and an active research programme as well as demonstrated excellence in research and teaching in the combined area of specialization are required.

In keeping with the Department's overall approach, preference will be given to candidates able to demonstrate competence in several theoretical frameworks; in-depth familiarity, both analytical and practical, with a non-Indo-European language; and substantial field research experience in a language other than the applicant's own.

Experience in both linguistics and speech/language pathology and the ability to take an active and creative role at the interface between the existing pre-professional program in linguistics and an incipient professional M.Sc. program in communicative disorders will be a special asset.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal peoples, and persons with disabilities. The University offers a smoke-free work environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents. Further details may be requested by e-mail (LINGDPT@CM.UMANITOBA.CA) or fax (204/275-5781). Applications (including curriculum vitae, preprints, reprints, etc.) and three letters of reference must be sent to reach the Department by 30 March 1996 and should be addressed to: H.C. Wolfart, Professor and Head, Linguistics Department, University of Manitoba, 514 Fletcher Argue Building, 28 Truman Walk, Winnipeg, Manitoba R3T 5V5.

This ad replaces the one previously published for a two year contingent position in Biological and Physical Foundations of Language.

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FOR RENT

Paris Furnished Studio. Very sunny. Sep fully eq. kitchen (4 appl) and WC. 3-piece bath. All w/e & bedding. TV, phone, eq. sec. park. Conv. location. Ideal for job Sept/Oct. 1996 through June 97. \$500.00 + maintenance/month. (604)732-9016.

McGILL UNIVERSITY

Research Associate - Experimental High Energy Physics
The McGill University High Energy Physics Group invites applications for a research associate position to work on the ZEUS experiment at the HERA electron-proton collider located at DESY in Hamburg, Germany. The successful candidate will be stationed at DESY where he or she will be to participate fully in data taking and physics analysis. Salary will be commensurate with experience and there is a cost of living supplement for Hamburg. Applicants should send a curriculum vitae and have three letters of reference sent to: Prof. David Hanna, Department of Physics, McGill University, 3605 University Street, Montreal, QC H3A 2B4, Canada; e-mail: hanna@physics.mcgill.ca; fax: 514-388-3733. To receive full consideration, applications should be received by April 30, 1996. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.



UNIVERSITY OF SASKATCHEWAN

Invites applications and nominations for the position of DEAN OF GRADUATE STUDIES & RESEARCH

The University of Saskatchewan offers an outstanding opportunity to candidates committed to the development and direction of a College of Graduate Studies and Research dedicated to excellence in graduate teaching and scholarship. The Dean is responsible to the Vice-President (Academic) for the leadership and administration of the academic programs and activities of the College.

The University of Saskatchewan offers graduate programs to the Master's level in all of its thirteen colleges. The Ph.D. degree is available in a wide variety of disciplines in the College of Arts and Science and in eleven of the professional colleges. Programs leading to a postgraduate diploma are offered. In 1995-96, the University of Saskatchewan student body comprised approximately 19,500 students; of these, approximately 1500 full-time and 500 part-time students were engaged in graduate degree programs.

The Dean will provide dynamic leadership within the College, will act as an advocate for graduate students in the first instance, and will be an established scholar and with proven administrative ability. The Dean will normally hold an academic appointment as a professor. The Dean will also be involved in the University's general academic leadership, and is expected to provide leadership for the continuing development of the graduate programs within the university. The Dean will work collaboratively with the Associate Vice-President Research. The appointment will be for a term of five years in the first instance and will be effective July 1, 1996 or as soon thereafter as possible.

Nominations and applications with complete resumes will be accepted until March 15, 1996 or until a suitable candidate has been found and should be submitted to:

Dr. Patrick J. Browne, Vice-President (Academic)
E216 Administration Building, 105 Administration Place
University of Saskatchewan
SASKATOON, SK S7N 5A2

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

The University of Saskatchewan is committed to the principles of Employment Equity and welcomes applications from all qualified candidates. Women, people of Aboriginal descent, members of visible minorities, and people with disabilities are invited to identify themselves as members of these designated groups on their application.

ANNONCES CLASSÉES

tions available due to a planned increase in student numbers beginning July 1, 1996. The Acadia School of Education offers a two-year after degree B.Ed. and graduate work at the masters level in selected areas. Candidates should have a Doctoral degree, or nearly completed Doctoral degree, and several years of relevant work experience, with an interest and experience in two of the following specializations: Counseling; Creative Arts (with an emphasis in Art, Drama, and the Visual Arts); Educational Technology; and Instructional Technology and Networking. Elementary and Secondary Language Arts; Elementary and Secondary Mathematics; Elementary and Secondary Social Studies; Foundations of Education with emphasis in gender, race, and class; Leadership and School Development; Special Education; Appointments are normally made at the Assistant Professor level up to grade 14. Applicants should submit a letter of application and curriculum vitae, and arrange for three letters of recommendation to be forwarded to: Dr. J.H. Farnham, Director, School of Education, Acadia University, Wolfville, NS B0P 1X0. The closing date for applications is March 31, 1996. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University reserves the right not to fill these positions. Acadia University is an Equal Opportunity Employer.

UNIVERSITY OF ALBERTA - Applications are invited for two tenure-track positions in Teacher Education with specialization in the area of Middle Schools. Subject specialization in curricular areas such as Mathematics, Science or English Language Arts is desirable. The appointee will be at the Assistant Professor level with a current salary range of \$40,000 to \$45,000. The date of appointment will be July 1, 1996. Duties will include undergraduate instruction, curriculum and instruction courses, Practicum supervision and program administration in an off-campus Middle School program located in Red Deer, Alberta. Candidates should have a suitable academic background in curriculum and instruction and appropriate teaching experience. A Doctorate or near completion of a Doctoral program is required. In accordance with the Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications and the names of three references should be submitted by March 22nd, 1996 to Dr. Robert Jackson, Director of Elementary Education, Faculty of Education, University of Alberta, Room 551 Education South, Edmonton, AB T6G 2G5 (Fax: 403-942-7822). The University of Alberta will try to facilitate usual employment within the limits of current Canada Employment and Immigration requirements. These positions are subject to final budget approval by the Alberta Access Fund. The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

MC GILL UNIVERSITY - The Department of Curriculum and Instruction is seeking a tenure-track position in science education at the assistant professor level (subject to final budgetary approval). The position will involve teaching and supervisory duties in the area of secondary science education and general teaching methods in the secondary classroom. It is highly desirable that candidates also have a strong elementary science background and be able to work professionally in French. The potential candidate should hold a doctoral degree in science education, have had successful classroom teaching experience, and have an active research agenda. Effective date of appointment is September 1, 1996. In accordance with Canadian Immigration requirements, initial priority will be given to Canadian citizens or permanent residents of Canada. McGill University is an employment equity employer and encourages applications from

women, persons with disabilities, visible minorities, and aboriginal peoples. Applications should include an application letter, a curriculum vitae, and the names of three references. Applications should be received by 31 March 1996, and should be addressed to: Dr. John Wolfarth, Chair, Department of Curriculum, Instruction, Faculty of Education, McGill University, 3170 McTavish Street, Montreal, Quebec H3A 1Y2 (Fax: 514-383-6239).

UNIVERSITÉ MC GILL - Le département de la didactique offre un poste de professeur(e) adjoint(e) (poste nommé à la permanence) en sciences de l'éducation. Sous réserve de l'approbation définitive du budget, le titulaire devra enseigner et encadrer des étudiants de supervision dans le domaine de la formation des maîtres en sciences naturelles au secondaire et des méthodes d'enseignement générales au secondaire. Il est souhaitable que les candidats/candidate possèdent également l'expérience des méthodes scientifiques et enseignement/enseignement de première et qu'ils soient en mesure de travailler en français. Les candidats/candidate doivent détenir un diplôme en sciences de l'éducation dans le domaine des sciences naturelles, posséder une solide expérience pratique de l'enseignement, et faire état d'un programme de recherche dynamique. Date d'entrée en vigueur: 1er septembre 1996. Conformément aux dispositions de la législation canadienne en matière d'immigration, la priorité sera accordée aux citoyens canadiens ou résidents permanents du Canada. Université McGill s'engage à promouvoir l'équité en matière de recrutement des femmes, de personnes présentant des incapacités, de membres des minorités visibles et d'autochtones. Les dossiers de candidatures doivent comprendre une lettre d'accompagnement, un curriculum vitae et les noms des trois références. Les dossiers doivent parvenir avant le 31 mars 1996. Elles doivent être adressées à M. John Wolfarth, directeur, département de la didactique, H3A 1Y2, 3170 rue McTavish, Montréal (Québec) H3A 1Y2. (Fax: 514-383-6239).

EDUCATIONAL POLICY STUDIES

UNIVERSITY OF ALBERTA - Applications are invited for a tenure-track position in the Department of Educational Policy Studies at the University of Alberta. The appointee will be at the Assistant Professor level with a current salary range of \$40,000 to \$45,000 (subject to confirmation of funding). The date of appointment will be July 1, 1996. The successful candidate will be expected to pursue a program of research and related scholarly activities. Preference will be given to applicants who have teaching experience and a recognized teaching record. A doctorate or near completion in a related discipline is required. The Department of Educational Policy Studies is directed to Canadian citizens and permanent residents. Applications, including a current curriculum vitae, relevant scholarly activities, and a recognized teaching record, should be submitted by April 15, 1996 to: Dr. M. Richards, Chair, Department of Educational Policy Studies, University of Alberta, Room 551 Education South, Edmonton, AB T6G 2G5. The University of Alberta will try to facilitate usual employment within the limits of current Canada Employment and Immigration requirements. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

UNIVERSITY OF ALBERTA - The Department of Curriculum and Instruction is seeking a tenure-track position in science education at the assistant professor level (subject to final budgetary approval). The position will involve teaching and supervisory duties in the area of secondary science education and general teaching methods in the secondary classroom. It is highly desirable that candidates also have a strong elementary science background and be able to work professionally in French. The potential candidate should hold a doctoral degree in science education, have had successful classroom teaching experience, and have an active research agenda. Effective date of appointment is September 1, 1996. In accordance with Canadian Immigration requirements, initial priority will be given to Canadian citizens or permanent residents of Canada. McGill University is an employment equity employer and encourages applications from

persons with disabilities, and member of visible minorities.

UNIVERSITY OF ALBERTA - The Department of Educational Policy Studies is seeking an instructor for Intervention 1996 to teach one three-credit graduate level course - EDAD 551 "Adult Education and Social Change". The course is scheduled to run July 8 - July 25, 1996. The course will be taught to Master and Doctorate level students and will focus on an international and perspective on adult education in North America, Latin America, Africa, and Europe. The central theme of the course will be social transformation in adult education. The writings of Antonio Gramsci and Paulo Freire will comprise the dominant course theoretical content. An integrated analysis of issues will take into account not only social differentiation including social class, gender, race, ethnicity and sexual orientation but also pedagogical concerns. Candidate must possess a PhD degree, relevant teaching experience at the graduate level and possess sound knowledge of the writings of Freire and Gramsci. Salary at the associate or full professor level is \$33,146-13,246. Closing date for applications is March 15th, 1996. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications accompanied by curriculum vitae and the names of three references should be sent to: Dr. Don Richards, Chair, Department of Educational Policy Studies, Faculty of Education, University of Alberta, Edmonton, Alberta T6G 2G5. The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

ENGINEERING

THE UNIVERSITY OF BRITISH COLUMBIA - Mechanical Engineering. Applications are invited for a tenure-track faculty position at the rank of Assistant Professor in the Department of Mechanical Engineering at The University of British Columbia. Effective July 1, 1996. The successful candidate will be expected to teach at both the undergraduate and graduate level and to conduct research in the general area of fluid mechanics, with a particular focus on computational fluid dynamics (CFD). All applicants should hold a PhD degree, and those with industrial experience and strong communication skills will be given priority. The successful candidate will be expected to pursue a program of research and related scholarly activities. Preference will be given to applicants who have teaching experience and a recognized teaching record. A doctorate or near completion in a related discipline is required. The Department of Educational Policy Studies is directed to Canadian citizens and permanent residents. Applications, including a current curriculum vitae, relevant scholarly activities, and a recognized teaching record, should be submitted by April 15, 1996 to: Dr. M. Richards, Chair, Department of Educational Policy Studies, University of Alberta, Room 551 Education South, Edmonton, AB T6G 2G5. The University of Alberta will try to facilitate usual employment within the limits of current Canada Employment and Immigration requirements. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

UNIVERSITY OF ALBERTA - The Department of Curriculum and Instruction is seeking a tenure-track position in science education at the assistant professor level (subject to final budgetary approval). The position will involve teaching and supervisory duties in the area of secondary science education and general teaching methods in the secondary classroom. It is highly desirable that candidates also have a strong elementary science background and be able to work professionally in French. The potential candidate should hold a doctoral degree in science education, have had successful classroom teaching experience, and have an active research agenda. Effective date of appointment is September 1, 1996. In accordance with Canadian Immigration requirements, initial priority will be given to Canadian citizens or permanent residents of Canada. McGill University is an employment equity employer and encourages applications from

should submit a curriculum vitae, and the names, addresses and phone numbers of three referees to: Dr. J.G. Locker, Dean, P.Eq., Faculty of Engineering, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario, P7B 3E1. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

UNIVERSITY OF SASKATCHEWAN - Tenure track position in research and research, beginning July 1, 1996. PhD in agricultural engineering, agricultural or closely related discipline and a demonstrated interest in research in machinery systems for production of agricultural crops. Persons holding an appropriate M.Sc. degree and suitable experience may be considered. Postdoctoral and/or industrial experience would be an asset. Preference will be given to candidates having experience with agricultural machinery used in Prairie agricultural production. Must have a strong commitment to excellence in teaching. Will be expected to teach in diploma and degree courses. Will be committed to graduate teaching and development of a strong interdisciplinary research and technology transfer program on machinery systems for crop production. To apply, submit a letter of application indicating teaching and research interests, a resume, and the names, addresses and telephone numbers of three people who can be contacted for reference. Send application materials before February 15, 1996 to: E.M. Barber, Professor and Head, Department of Agricultural & Bioscience Engineering, College of Engineering, University of Saskatchewan, 57N SAS, Saskatoon, Saskatchewan, Canada S7N 5A9. Appointment to this position is subject to availability of funding. The position has been created for advancing at the two-level. Applications are invited from qualified individuals regardless of their immigration status in Canada. The University of Saskatchewan is committed to the principles of Employment Equity and welcomes applications from all qualified candidates. Women, people of aboriginal descent, members of visible minorities, and people with disabilities are invited to identify themselves as members of these designated groups on their applications.

UNIVERSITY OF ALBERTA - Applications from outstanding individuals are invited for two full-time, tenure track positions at the assistant professor level. We are interested in high quality candidates with a strong research background, but our current specific needs are in the area of advanced materials and composites with either theoretical or experimental emphasis and application of these materials in design. The successful candidates will be required to teach at the undergraduate and graduate levels, supervise undergraduate and graduate students, establish a viable, externally funded research program, and provide service to the department. The positions will be available November 1, 1996 with an annual starting salary in the \$40,000 to \$55,000 range. Candidates must hold a PhD in Mechanical Engineering or expect to receive one before November 1, 1996, experience a postdoctoral degree is desirable and eligibility for membership in a Canadian professional engineering association is required. Interested candidates should send a resume, names of three references, a statement of current and future research interests, and copies of three papers most relevant to your research area, to: Dr. T.W. Forest, Chair, Department of Mechanical Engineering, University of Alberta, Edmonton, Alberta T6G 2G6. Applications will be accepted until April 30, 1996. Information about the department can be found at <http://farnham.mcgill.ca>. The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

UNIVERSITY OF SASKATCHEWAN - Tenure track position, teaching and research, beginning July 1, 1996. PhD in agricultural and bioscience engineering or closely related discipline and a demonstrated interest in research on waste management for the bioscience industries. Persons holding an appropriate M.Sc. degree and suitable experience may be considered. Postdoctoral and/or industrial experience would be an asset. Must have a strong commitment to excellence in teaching at both the graduate and undergraduate level. May teach courses in hydrology, water conservation, and agricultural utilization of organic waste. Will develop an interdisciplinary program of research and technology transfer on waste management systems, with emphasis on management and utilization of organic waste. Must be able to apply and use a variety of people who can be contacted for references. Send application materials before February 15, 1996 to: E.M. Barber, Professor and Head, Department of Agricultural & Bioscience Engineering, College of Engineering, University of Saskatchewan, 57N SAS, Saskatoon, Saskatchewan, Canada S7N 5A9. Appointment to this position is subject to availability of funding. The position has been created for advancing at the two-level. Applications are invited from qualified individuals regardless of their immigration status in Canada. The University of Saskatchewan is committed to the principles of Employment Equity and welcomes applications from all qualified candidates. Women, people of aboriginal descent, members of visible minorities, and people with disabilities are invited to identify themselves as members of these designated groups on their applications.

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CONCORDIA UNIVERSITY - The Department of Civil Engineering invites applications for a tenure-track faculty position in the area of Water Resources. The appointment will be at the Assistant Professor level, but applications for higher ranks from exceptionally qualified candidates may be considered. Candidates must possess a PhD in Civil Engineering with specialization in computational aspects of water resources. Expertise in advanced numerical analysis and demonstrated experience in the application of computer modeling are required. Specialization should be in one or more of the following areas: surface water systems; groundwater flow; hydrologic and hydraulic structures; optimization of water resource systems; or a comparable area related to environmental engineering. Industrial experience is an important asset. Candidates must have the ability to teach advanced graduate courses in water resources. The successful candidate will be expected to establish a significant research program, generate research funding, supervise M.A.Sc. and PhD students and demonstrate a strong commitment to teaching and curriculum development at both the graduate and undergraduate levels. Knowledge of French will be an asset. Membership, or eligibility for membership, in a Canadian professional engineering association is required. Applicants should send a curriculum vitae, a statement concerning teaching and research interests and the names of at least three referees to: Dr. Mandak K. Dabab, Chair, Department of Civil Engineering, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, Canada, H3G 1M8. Applications will be accepted until the position is filled. Concordia University is committed to employment equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. All things being equal, women candidates shall be given priority.

UNIVERSITY OF SASKATCHEWAN - The Department of Chemical Engineering - The University of Saskatchewan invites applications for a one year limited-term position at the Assistant Professor level. Candidates must have a PhD in chemical engineering, industrial or postdoctoral experience is desirable. The department is seeking for applicants with research and teaching interests within the fields of applied chemical kinetics, catalysis and chemical thermodynamics. The deadline for applications is March 15, 1996. A curriculum vitae, a detailed statement of teach-



Simon Fraser University

invites nominations and applicants for the position of
Vice-President (Research) and Dean of Graduate Studies

Reporting to the President on all aspects of research and original scholarly work and to the Vice-President (Academic) on all matters relating to graduate studies, the Vice-President (Research) and Dean of Graduate Studies is one of the senior academic officers of the University. The successful candidate will be a member of the senior administrative team and will work closely with the Deans of the five faculties — Applied Sciences, Arts, Business, Education and Science — of the University.

Direct reports to this position include the Associate Dean of Graduate Studies, the University Librarian, the Director of Research Services, University Industry Liaison, Animal Care and Radiation Safety.

With its distinctive campuses on Burnaby Mountain and at Harbour Centre in downtown Vancouver, the University enrolls some 2,000 full-time equivalent graduate students and 13,000 full-time equivalent undergraduates, and employs 650 faculty and 1000 support staff. The operating budget is \$162 million and the annual value of research grants and contracts is \$21 million. Widely regarded as one of Canada's best and most innovative comprehensive universities, the University is committed to excellence in both research and teaching, and recruits outstanding faculty, staff and students in pursuit of this objective.

The successful candidate for this position will be decisive, enabling and a person with integrity having an outstanding record of academic leadership, demonstrated excellence in research and teaching and superior communication and interpersonal skills. Experience in attracting research and contract support from the public and private sectors is a key asset. The current and prospective environment for collegial leadership in this position is among the most positive in Canada.

The appointment will commence on September 1, 1996.

Nominations and applications, including an up-to-date curriculum vitae, and the names of at least three referees, should be submitted as soon as possible, in confidence, to:


Dr. John O. Stubbs
President and Vice-Chancellor
Simon Fraser University
Burnaby, British Columbia, V5A 1S6

Formal consideration of candidates will begin no later than February 23, 1996.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

Simon Fraser University is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of the visible minorities, aboriginal peoples, and persons with disabilities.

Further information about the University can be found on the World Wide Web at <http://www.sfu.ca>.



POSITION IN HUMAN NUTRITION

School of Family and Nutritional Sciences

Assistant Professor, tenure-track position. PhD in Nutritional Sciences or a related area and eligibility for membership in the Canadian Dietetic Association required; post-doctoral experience and expertise in clinical nutrition preferred. Demonstrated ability and interest in high quality teaching and excellence and independence in research will be major criteria in selection. Appointment may be considered at a higher rank for a woman with exceptional qualifications. The successful candidate will be expected to teach undergraduate human nutrition courses, including a clinical nutrition course, to supervise graduate students; and to develop an active and independent research program. The Division of Human Nutrition has a focus on applied human nutrition. Undergraduate programs are offered in nutritional sciences and in dietetics, as well as graduate programs in human nutrition leading to the M.Sc. and PhD degrees. The program is housed in a modern building with excellent facilities. The University of British Columbia welcomes all qualified applicants, especially women, aboriginal people, visible minorities and persons with disabilities. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The position is subject to final budgetary approval. Final date for applications: **January 31, 1998** or until position is filled. Anticipated starting date: July 1, 1996.

Please send letter of application, curriculum vitae, graduate transcripts, and representative publications to

Dr. Margaret Arcus, Director
School of Family and Nutritional Sciences
2205 East Mall
University of British Columbia
Vancouver, B.C. V6T 1Z4

Inquiries can be directed to Dr. Arcus by telephone (604-822-6518); by Fax (604-822-5143); or by e-mail (arcus@unix.ubc.ca).

DEAN OF ADMINISTRATION

The University of New Brunswick, in Fredericton, New Brunswick invites nominations and applications for the position of Dean of the Faculty of Administration effective 1 July 1996. The appointment is for a five year term and is subject to renewal.

The University of New Brunswick has 8,000 full-time students and 500 faculty members at its Fredericton campus. The Faculty of Administration has 600 undergraduate students, 100 graduate students, 39 faculty members and 9 support staff. The Faculty offers B.A. and M.B.A. programs. The faculty members have wide-ranging research interests, and share a commitment to excellence in teaching, scholarship and public service.

Candidates for the deanship should have outstanding academic and administrative qualifications. They should also possess leadership skills and personal style needed to work well with a large and diverse group of people, and to maintain positive associations with members of both the public and private sectors.

Inquiries, nominations and applications should be addressed to:

Dr. Louis P. Visentin
Vice-President (Academic)
University of New Brunswick
P.O. Box 4400
Fredericton, N.B. E3B 5A3

The application deadline is **March 1, 1996**. Please include a curriculum vitae and the names of three referees.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

L'Université de Moncton recherche des Professeures et professeurs

pour enseigner à plein temps dans les domaines suivants
(Ces postes, réguliers ou temporaires, seront comblés sous réserve d'approbation budgétaire.)

Faculté des sciences de l'éducation

Didactique du français au primaire

Vous assurerez l'enseignement des cours suivants : didactique du français au primaire, lecture au primaire, rééducation et enrichissement ainsi que d'autres cours en éducation.

Didactique des mathématiques au primaire

Vous assurerez l'enseignement des cours suivants : didactique des mathématiques au primaire, rééducation et enrichissement, ainsi que d'autres cours en éducation.

(La préférence pour ces deux premiers postes sera accordée aux personnes qui ont une formation complémentaire en difficultés d'apprentissage ou en orthopédagogie, ainsi que de l'expérience en enseignement au primaire.)

Didactique des sciences et des mathématiques au secondaire

Vous assurerez l'enseignement des cours suivants : didactique des sciences au secondaire, didactique des mathématiques au secondaire ainsi que d'autres cours en éducation.

Programme de maîtrise en administration scolaire

Vous assurerez l'enseignement dans les domaines de l'administration scolaire suivants : les politiques et réformes éducatives, le financement de l'éducation, les aspects administratifs et professionnels de l'éducation ainsi que l'organisation de l'école.

Tous les postes qui précèdent exigent que vous participiez également à des projets de recherche et de développement, en plus d'encadrer des étudiants et des étudiants au premier et deuxième cycles (direction de thèses, supervision de stages).

Vous devez posséder un doctorat ou l'équivalent. Toutefois, les candidats ou les candidates en rédaction de thèse de doctorat en 1996-1997 pourraient être considérés (une lettre de la directrice ou du directeur de thèse doit accompagner leur demande). Il vous faut aussi manifester de l'intérêt et des capacités pour mettre sur pied des projets de recherche et avoir une expérience du milieu scolaire.

Doyen : Rodrigue Landry
Pevillon Jeanne-de-Valois
Téléphone : (506) 858-4300
Télécopieur : (506) 858-4317

École de génie

Génie électrique (trois postes)

Il s'agit de postes de professeur ou de professeur au rang d'adjointe ou d'adjoint à temps complet menant à la permanence. Vous enseignerez le génie électrique aux premier et deuxième cycles dans un des domaines suivants : télécommunication et hyperfréquences, électrotechniques et réseaux de puissance, électronique numérique et micro-ordinateur. Vous effectuerez également de la recherche et développement en plus de voir à la direction des projets de recherche et des mémoires. Enfin, vous participerez aux activités universitaires et de partenariat avec les industries.

Vous devez posséder un doctorat ou l'équivalent dans la discipline et être membre de l'Association des ingénieurs du Nouveau Brunswick admissible à le devenir. Vous avez la capacité de mettre sur pied des activités de recherche.

L'entrée en fonction aura lieu le 1^{er} mai 1996, si possible, ou au plus tard le 1^{er} juillet 1996.

Directeur : Nessim El-Jabi
Téléphone : (506) 858-4300
Télécopieur : (506) 858-4082

École de droit

Droit (postes temporaires)

L'École de droit offre le programme de common law en français menant au LL.B. reconnu par toutes les provinces de common law du Canada. Le corps professoral compte 12 membres qui enseignent à 150 étudiantes et étudiants.

Vous enseignerez la common law, principalement dans les domaines du droit des biens, du droit fiscal et de la procédure civile.

Vous devez posséder un baccalauréat en droit ainsi qu'un common law (LL.B.) et la maîtrise en droit (LL.M.).

Ouyon : Michel Oucet
Téléphone : (506) 858-4560
Télécopieur : (506) 858-4534

Lors de son engagement, la professeure ou le professeur à temps plein se voit attribuer le rang professionnel et le traitement annuel correspondant à sa formation et à son expérience, conformément à la convention collective en vigueur.

Entrée en fonction : le 1^{er} juillet 1996, à moins d'indication contraire.

L'Université de Moncton est un établissement où la maîtrise de la langue française est essentielle.

Les candidatures seront étudiées dès leur réception et selon l'ordre d'arrivée. Toute candidature doit comporter un curriculum vitae détaillé ainsi que les noms et adresses de trois recommandations ou répondants et parvenir au plus tard le 29 février 1996 au doyen ou directeur de la faculté, ou de l'école concernée, à l'Université de Moncton, Moncton (Nouveau-Brunswick) E1A 3E9.

Conformément aux exigences relatives à l'immigration au Canada, ces postes sont offerts seulement aux citoyennes et citoyens canadiens de même qu'aux résidentes et résidents permanents.

Faculté des sciences

Département de mathématiques et de statistique

Mathématiques appliquées

Le département offre actuellement un programme de majeure en mathématiques et trois programmes de mineure : en mathématiques, en recherche opérationnelle et en statistique appliquée. Les professeurs et professeurs du département sont actifs en recherche et sont regroupés d'après trois axes principaux : les mathématiques fondamentales, les mathématiques appliquées et la statistique appliquée.

Vous devez posséder un doctorat en mathématiques ou l'équivalent dans un domaine appliqué, permettant une interaction avec l'informatique. L'expérience dans le domaine de l'enseignement, en particulier à de grandes classes, serait un atout. Enfin, vous devez avoir une forte disposition pour la recherche et l'enseignement en plus d'être capable de vous intégrer à l'axe des mathématiques appliquées.

Doyen : Victorin Mallet
Téléphone : (506) 858-4301
Télécopieur : (506) 858-4541

Faculté d'administration

Département d'administration

Management

La charge d'enseignement sera principalement au premier cycle en management et portera notamment sur les principes de management, l'organisation et les systèmes administratifs. Vous pourriez également être appelé à donner un cours d'introduction en marketing. Enfin, vous serez responsable de l'encadrement des étudiantes et des étudiants et devrez manifester un intérêt pour la recherche et le service à la collectivité.

Vous devez, de préférence, posséder un doctorat en administration des affaires avec spécialisation en management ainsi qu'un diplôme universitaire en marketing. Les candidatures des personnes titulaires d'une maîtrise spécialisée en management et ayant une expérience pertinente de plusieurs années en management ou en marketing pourraient être considérées, ainsi que celles de personnes actuellement en rédaction de thèse ou en voie d'obtenir un doctorat dans un domaine connexe.

Département de comptabilité

Systèmes d'information de gestion (poste régulier)

Vous offrirez un enseignement dans le domaine des systèmes d'information de gestion (M.I.S. ou S.I.G.) aux premier et deuxième cycles.

Vous devez posséder un doctorat en informatique ou une maîtrise spécialisée en informatique doublée d'une expérience pertinente liée aux systèmes d'information de gestion.

Comptabilité financière avancée (poste temporaire de 9 mois - du 15 août 1996 au 15 mai 1997)

Vous offrirez un enseignement en comptabilité financière avancée aux premier et deuxième cycles.

Vous devez posséder un doctorat en comptabilité ou une maîtrise spécialisée en comptabilité doublée d'une expérience pertinente et du titre de c.a., c.g.a. ou c.m.a.

Fiscalité et finance (poste temporaire de 9 mois - du 15 août 1996 au 15 mai 1997)

Vous offrirez un enseignement en fiscalité et en finance aux premier et deuxième cycles.

Vous devez posséder un doctorat en fiscalité ou une maîtrise spécialisée en fiscalité doublée d'une expérience pertinente.

Ouyon : Paul Lantôt
Téléphone : (506) 858-4205
Télécopieur : (506) 858-4093

ing and research interests, and names of three referees should be sent to: Head, Department of Chemical Engineering, 110 Science Place, University of Saskatchewan, Saskatoon, SK, Canada, S7N 3C5. The University of Saskatchewan is committed to the principles of Employment equity and welcomes applications from all qualified candidates. Women, people of aboriginal descent, members of visible minorities, and people with disabilities are invited to identify themselves as members of these designated groups on their applications.

ROYAL MILITARY COLLEGE OF CANADA — The Mechanical Engineering Department of the Royal Military College of Canada invites applications for two positions at the level of Assistant Professor with expertise in one of the following areas: feedback controls, applied mechanics, dynamic systems, robotics or vehicle dynamics. The positions will be filled if expected funding is made available and will be initially for a three-year term. The required qualifications are: a PhD in Mechanical Engineering, publications in the area of specialty and acceptable teaching experience. Consideration may be given to candidates who have submitted the PhD thesis. All candidates must be eligible for registration as Professional Engineers. The successful candidates will be required to teach in French in the areas of feedback controls and dynamics as well as occasionally in other areas of Mechanical Engineering and to participate in productive research in one of the above fields. The ability to teach in English as well as in French is required for the bilingual position. The salary scale for 1995-96 is \$36,656 to \$53,841. Starting salary will be in accordance with experience and qualifications. A curriculum vitae, including proof of education and the names and addresses of 3 academic referees, must be addressed to: Dr. M.F. Bardon, Head, Department of Mechanical Engineering, Royal Military College of Canada, Kingston, Ontario K7K 5L0. The closing date for both positions will be 1 July 1996. The closing date for applications is 31 March 1996. In conformity with Canadian immigration policies, these positions are offered to Canadian citizens, in the first instance, and to landed immigrants and permanent residents in the second instance. The Royal Military College of Canada is a coeducational institution and these positions are offered equally to women and to men.

COLLEGE MILITAIRE ROYAL DU CANADA — Le département de génie mécanique du Collège militaire royal du Canada cherche à combler deux postes au rang de professeur(e) adjoint(e) dont le domaine d'expertise est l'un des suivants: les asservissements, la mécanique appliquée, la mécanique intégrée, la robotique ou la dynamique des véhicules. Ces postes seront comblés si les ressources financières attendues sont disponibles et si le financement est obtenu. Les candidats doivent être admissibles à l'ordre des ingénieurs. Les candidats(e) retenue(s) auront la tâche d'enseigner en français dans le domaine du génie mécanique et de la dynamique ainsi que de participer dans la conduite de travaux de recherche productifs dans ces domaines. La capacité à enseigner en anglais ainsi bien que français est un prérequis pour ce poste bilingue. L'échelle de salaires pour 1995-96 est de \$36 656 à \$53 841. Le salaire exact dépendra de l'expérience et des qualifications. Soumettre un curriculum vitae, une attestation d'études ainsi que les noms et adresses de 3 références relatives à votre profession à: M. M.F. Bardon, PhD, directeur, Département de génie mécanique, Collège militaire royal du Canada, Kingston, Ontario K7K 5L0. La date d'entrée en fonction est le 1^{er} juillet 1996. La date limite de présentation des candidatures est le 31 mars 1996. Selon les politiques canadiennes d'immigration, ces postes sont offerts en priorité aux citoyens et citoyennes du Canada et, en seconde priorité, aux résidents permanents et immigrants récents. Les candidats(e) doivent être admissibles à l'ordre des ingénieurs. Les candidats(e) retenue(s) auront la tâche d'enseigner en français dans le domaine du génie mécanique et de la dynamique ainsi que de participer dans la conduite de travaux de recherche productifs dans ces domaines. La capacité à enseigner en anglais ainsi bien que français est un prérequis pour ce poste bilingue. 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CLASSIFIEDS

teaching and research. The appointment will be made at the rank of Lecturer or Assistant Professor and will commence on August 1, 1996. The 1996-97 annual salary range for Lecturer is \$30,172 - \$42,132 and for Assistant Professor is \$36,540 - \$48,705. An application should include a curriculum vitae and the names of three referees, and should be sent to: Dr. Rainer Hempel, Head and Chair of the Search Committee, Department of German, Mount Allison University, Sackville, NB E0A 3C0. The closing date for receipt of applications is February 23, 1996. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from minority groups and both genders.

HISTORY

ROYAL MILITARY COLLEGE OF CANADA - The History Department of the Royal Military College of Canada invites applications for a position at the rank of lecturer or assistant professor (dependent on qualifications). The Department is searching for someone to teach and research in the following areas: military or military-related history with respect to either the United States or the French empire francophone. The position will be filled if expected funding is made available and will be initially for a three-year term. The required qualification for a hiring at the assistant professor level is a PhD in history (although, for a hiring at the rank of lecturer, those who have finished all but their dissertation will be considered) with acceptable teaching experience and publications read in the required

area of specialization. The ability to teach in French as well as in English is essential to this bilingual position. Salary is dependent upon qualifications; the current salary range for an Assistant Professor rank is \$36,540 to \$53,834. Applications, including Curriculum Vitae, proof of education and three letters of reference from academic referees, should be addressed to: Dr. Rainer Hempel, Head, Department of History, Royal Military College of Canada, Kingston, ON K7K 5L0. The appointment will be effective 15 July 1996. The closing date for applications is 1 April 1996. In accordance with Canadian immigration requirements, priority will be given to the first instance to Canadian citizens and, in the second instance, to landed immigrants and permanent residents of Canada. The Royal Military College of Canada is a bilingual and coeducational establishment and this position is offered equally to women and men.

COLLEGE MILITAIRE ROYAL DU CANADA - Le Département d'histoire du Collège militaire royal du Canada lance un appel de candidature pour un poste de professeur (adjoint) ou chargé de cours (selon les qualifications). Le département cherche des candidats possédant des qualifications nécessaires pour l'enseignement et la recherche dans les domaines suivants: histoire militaire ou histoire appartenant à l'histoire militaire relative soit à l'histoire des États-Unis, soit à l'histoire de l'empire français de la francophonie. Ce poste sera comblé si les ressources financières attendues sont disponibles et sera initialement d'une durée de trois ans. Les candidats doivent posséder un diplôme de doctorat en histoire (bien que, pour un recrutement au rang de professeur adjoint, ceux qui ont terminé leur thèse de doctorat en histoire (pendant, ou celle qui

ont pas complètement la thèse de doctorat seront considérés au rang de chargé de cours) avec une expérience pédagogique acceptable et des publications qui ont trait auxdits thèmes de spécialisation. La capacité d'enseigner en français ainsi bien qu'en anglais est un prérequis pour ce poste bilingue. Le salaire dépendra des qualifications. Actuellement, le salaire moyen pour un professeur (adjoint) est de 36 540 à 53 834\$. Soumettre un curriculum vitae détaillé, une attestation d'études ainsi que trois lettres de référence relatives à votre profession à: Dr. Rainer Hempel, Chef, Département d'histoire, Collège militaire royal du Canada, Kingston ON K7K 5L0. La date d'entrée en fonction est le 15 juillet 1996. La date limite de présentation des candidatures est fixée au 1er avril 1996. Conformément aux règles canadiennes d'immigration, ce poste est offert aux citoyens/canadiens en premier lieu, et, en second lieu, aux résidents légaux. Le Collège militaire royal du Canada est un établissement mixte et bilingue et ce poste est offert également aux femmes et aux hommes.

HOME ECONOMICS

BRESCIA COLLEGE - Food Chemist/Scientist. Full-time position to teach introductory food science in food science. PhD in food science or related field; preference given to candidates who are Canadian citizens or permanent residents; hold membership or are eligible for membership in the Canadian Dietetic Association; have teaching experience, preferably at the University level; and have had institutional food production experience. Send curriculum vitae, transcripts and the names of three references to: Dr. Elizabeth Bright-See, Chair, Department of Home Economics, Brescia College, 1285 Western Road, London, Ontario - Fax (519) 679-6483. Application Deadline: February 23, 1996 or until position is filled.

BRESCIA COLLEGE - Human Nutritionist. One-year substantial replacement, teach introductory nutrition courses, advanced metabolic aspects of nutrition, selected topics in nutrition and a Year 100 course in nutrition in the third year. PhD in applied human nutrition required. Preference given to candidates who are Canadian citizens or permanent residents; hold membership or are eligible for membership in the Canadian Dietetic Association; and have had teaching experience, preferably at the university level. Send curriculum vitae, transcripts and the names of three references to: Dr. Elizabeth Bright-See, Chair, Department of Home Economics, Brescia College, 1285 Western Road, London, Ontario - Fax (519) 679-6483. Application Deadline: February 23, 1996 or until position is filled.

HUMAN GENETICS

McGILL UNIVERSITY - The Department of Human Genetics. McGill University seeks a senior academic with international recognition and considerable experience in mammalian genome analysis to fill a full-time, tenure track position. The applicant should demonstrate a solid track record of peer-reviewed funding and will be expected to develop a program in the genetic basis of complex traits with emphasis on mutant genes that disturb normal morphogenesis. The successful candidate will have responsibility for teaching methods of mammalian genome analysis to senior undergraduate and graduate students. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. McGill is committed to equity in employment. Effective date: September 1, 1996. Apply to: Leonard Pinsky, M.D., Chair, Department of Human Genetics, McGill University, 1205 Avenue Docteur Penfield, Montreal, Quebec, Canada H3A 1B1. Closing date for applications: February 23, 1996.

MATHEMATICS & COMPUTER SCIENCE

MOUNT ALLISON UNIVERSITY - The Department of Mathematics and Computer Science at Mount Allison University seeks applicants for a tenure position and a nine-month term position, subject to budgetary approval. Candidates should possess a PhD in Computer Science (or be near completion) and have a strong background in required to teach undergraduate courses in computer science and to conduct research. The appointments will be made at the rank of Lecturer or Assistant Professor and will commence on July 1 and August 1, 1996 respectively. The 1996-97 annual salary range for Lecturer is \$30,172 - \$42,132 and for Assistant Professor is \$36,540 - \$48,705. An application should include a curriculum vitae and the names of three referees, and should be sent to: Dr. Margaret Beattie, Head and Chair of the Search Committee, Department of Mathematics and Computer Science, Mount Allison University, Sackville, NB E0A 3C0. The closing date for receipt of applications is February 23, 1996. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from minority groups and both genders.

MENTORSHIP STUDIES

THE UNIVERSITY OF WINNIPEG - Chair in Mentorship Studies. The University of Winnipeg invites applications and nominations for an endowed Chair in Mentorship Studies. Endowment for this Chair is provided by grants from the Dr. David Friedman Family Foundation Corporation and the Department of the Secretary of State of Canada. The University of Winnipeg is a premier undergraduate liberal arts and sciences institution which places a high value on teaching, research and scholarship. The Chair is expected to advance interdisciplinary research in areas encompassing, but not limited to, the social, historical, religious and cultural aspects of the mentorship community. In addition, the Chair will participate in the editing and publication of the Journal of Mentorship Studies, and will teach undergraduate courses under the heading of "Mentorship Studies." For administrative purposes, the Chair will be housed in an academic department that is appropriate to his or her scholarly background. The appointment will be made at the rank of Assistant or Associate Professor. Salary will be commensurate with qualifications. The appointment will be made on an initial term of five years, following a satisfactory evaluation against the stated objectives of the Chair; the appointment may be extended for an indefinite term, equivalent to tenure. All qualified candidates are encouraged to apply. The University of Winnipeg is committed to the principle of employment equity and is consistent with Canadian Immigration requirements, firm preference will be given to Canadian citizens and permanent residents of Canada. Applicants are requested to submit a curriculum vitae, the names and addresses of three referees, a brief outline of their teaching and research interests, and a vision concerning the direction of the Chair to the community. The deadline for receipt of applications and nominations is March 15, 1996. Subject to budgetary approval, the appointment will be made effective on July 1, 1996. Please send all correspondence to: George Tomlinson, Acting Vice-President (Academic), The University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada R3B 2E9.

MODERN LANGUAGES

UNIVERSITY OF ALBERTA - The Department of Modern Languages at the University of Alberta invites applications for a replacement appointment in Spanish. The contract will run

from September 1, 1996 to April 30, 1997, at a minimum salary of \$23,000 with a possibility of renewal. Applicants should have experience as a teacher of Spanish and at least an MA, although qualifications beyond the MA would be preferred. The successful candidate will be assigned to course in the language program principally at the senior and intermediate levels, and will have some responsibility for coordination of multi-section courses. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. This appointment is subject to available funding. Applications, including curriculum vitae, three letters of reference, and a sample of previous teaching evaluations should be sent by April 1, 1996, to: Dr. Richard A. Young, Chair, Department of Modern Languages & Comparative Studies, University of Alberta, Edmonton, Alberta T6G 2E6. The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal people, persons with disabilities, and members of visible minorities.

MOLECULAR BIOLOGY

THE JOHN P. ROBERTS RESEARCH INSTITUTE - Research Scientist Positions - Three positions are available at the level of research scientist (1st for individuals interested in the development of vectors and their application in the investigation and treatment of neuromuscular diseases, neurodegenerative diseases and additional interests focus on diseases of the immune system including AIDS. Candidates must be at the M.D. or PhD level with at least three years of post doctoral research experience and should have a strong background in molecular biology, genetics, or virology preferably with an established interest in neuromuscular disease, neurodegenerative diseases and diseases of the immune system. Successful applicants will join the newly formed Gene Therapy and Molecular Virology Group at The John P. Roberts Research Institute and will be working towards an appointment within a suitable research position. The University of Western Ontario is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal people, persons with disabilities, and members of visible minorities. This advertisement is directed to Canadian citizens and permanent residents of Canada. Applicants are requested to submit a curriculum vitae, statement of research interests, as well as the name, title, address, and phone number of three referees to: Gregory A. Delaban, PhD, Director, Gene Therapy and Molecular Virology

Group, The John P. Roberts Research Institute, 100 Perth Drive, London, Ontario, N6A 5B8, Fax: 519-663-3788, email: delaban@uwo.ca, URL: http://www.rti.uwo.ca/

MUSIC

UNIVERSITY OF REGINA - Department of Music. Subject to budgetary approval. Applications are invited for a tenure-track appointment at the rank of Assistant Professor to commence July 1, 1996. Applicants should have a PhD (or near completion) in musicology with a strong theory background. Ability to teach in an applied area will be an asset. The Department offers BMus, BMusEd, BA and BA Honours degrees. At the graduate level it offers the MMus in performance, conducting, and composition. Please submit applications with curriculum vitae, a copy of all university transcripts and the names of three referees who have been asked to send letters by March 15, 1996 to: Dr. Michael Ruchon, Dean, Faculty of Arts, University of Regina, Regina, Saskatchewan S4S 0A2. The University of Regina is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

THE UNIVERSITY OF BRITISH COLUMBIA - Ethnomusicology Position. Full-time, tenure-track, at the level of Assistant Professor. Qualification: PhD or equivalent. Research specialization in one or more Asian cultures, encompassing teaching and their application in the investigation within ethnomusicology that favours engagement with musicology in general. Demonstrated achievement and exceptional promise as a scholar. Ability to stimulate a diverse population of music and general studies, and to contribute to an established graduate program in ethnomusicology at a university with major resources for the study of Asia. Secondary teaching competence in Western music theory and/or composition is particularly wanted. Duties: Supervisor of Master's and PhD theses. Graduate seminar and upper level undergraduate courses in areas of specialization. If appropriate, first year music theory and/or composition. Successful research productivity in ethnomusicology will be required. Salary: Commensurate with experience. Applications and inquiries to: Robert Silverman, Director, School of Music, University of British Columbia, 6361 Memorial Road, Vancouver, B.C. V6T 1Z2. Please submit: Letter of application and curriculum vitae, 2-3 publications in area of research specialization; research or creative products in other media; if relevant, university



LINGUISTICS Synthetic Theory

The Linguistics Department at the University of Manitoba invites applications for a two-year full-time contingent appointment (from 1 July 1996 to 30 June 1998), subject to budgetary approval, at the rank of Assistant Professor and with salary to depend on qualifications and experience.

Teaching duties and MA/PhD supervision will be concentrated in, but not limited to, the core areas of synthetic analysis, syntactic theory and semantics, with a special emphasis on Cree.

The completed doctoral degree, an active research program, and demonstrated excellence in research and teaching in the area of specialization (including (1) both formal and typological approaches; (2) field and analytical experience in Cree syntax; (3) in-depth familiarity, both analytical and practical, with another non-Indo-European language; and (4) substantial field research experience in a language other than the applicant's own) and, further, demonstrated experience in the implementation and administration of a pre-professional program for linguistics majors preparing for a post-graduate degree in speech-language pathology are required.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal peoples, and persons with disabilities. The University offers a smoke-free work environment, save for specially designated areas. Priority consideration will be given to Canadian citizens and permanent residents.

Further details may be requested by e-mail (LINGDP@CCM.UMANITOBA.CA) or fax (204-775-5781). Application (including curriculum vitae, offprints, preprints, etc.) and three letters of reference must be sent to reach the Department by 15 March 1996 and should be addressed to: H.C. Wolfart, Professor and Head, Linguistics Department, University of Manitoba, 514 Fletcher Acre Building, 28 Truman Walk, Winnipeg, Manitoba R3T 5V5

Dean, School of Business and Economics Wilfrid Laurier University

Located in the twin cities of Waterloo and Kitchener, Ontario, Wilfrid Laurier University takes pride in its integrated teaching and research environment and the quality of the educational experience offered its students. The University has a current enrolment of approximately 5500 full-time students and 2500 part-time students in its Faculties of Arts and Science, Music, Social Work, Graduate Studies, and the School of Business and Economics. Laurier offers undergraduate, Masters and Doctoral degrees. The University has an annual operating budget of over \$55 million, and employs over 1000 faculty and staff.

The School of Business and Economics is comprised of the Department of Business and the Department of Economics and has 1800 full-time undergraduate students, 230 graduate students, 25 staff, and B2 full-time faculty. In addition to the programs and course offerings that lead to degrees and diplomas, courses are also offered for several accrediting professional organizations. The School of Business and Economics offers two graduate programs: the M.A. in Business Economics and the M.B.A.

As the senior executive officer of the School, the Dean is expected to provide dynamic leadership for the School, both within the University and within the business community. Candidates must have the academic credentials, and a record of professional achievement, consistent with a professional appointment. Candidates must have the interpersonal skill to interact with members of the University community and to develop strong partnerships with business.

Consideration of applications will begin on March 1, 1996. The successful candidate will take office in the next academic year. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University is committed to employment equity policies and welcomes applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities. The University offers a smoke free work environment. Applications and nominations should be sent to Jim Lundy or Dick Johnston, at the address shown at left.

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The LANDMARK Consulting Group Inc.

1455 Lakeshore Road
Suite 206-5
Burlington, Ontario
L7S 2J1
Fax: (905) 634-1882



University of Alberta Edmonton

Chair, Department of Sociology

Applications and nominations are invited for the position of Chair of the Department of Sociology at the University of Alberta. This tenure appointment will be made at the level of Associate Professor or Professor. Candidates should have a distinguished record of professional achievement and scholarship in any field of the discipline, as well as demonstrated administrative ability.

The Department has 36 regular faculty members who pursue an extensive research program. The new Chair of the Department will be responsible for building on the Department's teaching and research excellence by guiding the process of renewal that will follow upon the early retirement incentive program recently implemented by the University. He or she will be actively involved in the recruitment of outstanding new faculty.

The Department is a unit of the Faculty of Arts, one of the largest anglophone arts faculties in Canada. The Faculty is fully integrated: it spans the social sciences, humanities and fine arts, offering a broad range of disciplinary and interdisciplinary courses. It offers strong graduate programs in most of its disciplines, including Sociology. The University of Alberta is a national leader in research and teaching and offers first class facilities, thriving international connections, and special awards for distinction in teaching and eminence in research. The University's nineteen faculties provide rich opportunities for collaboration across the boundaries of many disciplines.

The Chair of Sociology will be a key member of the leadership team in the Faculty of Arts in a period of energetically pursued renewal.

Starting date for the successful candidate will be to a certain extent negotiable, but 1 July 1996 is our preferred date. Please send inquiries, nominations or applications (CVs and names of three referees), by 15 March 1996 to:

Patricia Clements
Dean of Arts
University of Alberta
Edmonton, AB T6G 2E5

The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

ANNONCES CLASSEES

placement file, if available; and the names, telephone numbers, and addresses of three currently informed referees. Appointment Date: July 1, 1996. The position is subject to final budgetary approval. Closing Date for Applications: March 31, 1996, or until position filled. Note: The University of British Columbia welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. Applicants may be considered at a higher rank for a woman with exceptional qualifications. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

WILFRID LAURIER UNIVERSITY — The Faculty of Music of Wilfrid Laurier University is seeking a music therapist for a tenure-track appointment, subject to budgetary approval. Duties include teaching undergraduate and perhaps graduate music therapy courses. Minimum requirements: doctorate in music therapy or a related field; professional accreditation (MTA preferred); and university teaching experience. Applicants will be asked to give evidence of a high level of musicianship and clinical and administrative skills. In addition, the candidate must have a strong record in research in place. Rank: Assistant Professor. Starting date: July 1, 1996. Please send letter of application, cv, and three confidential letters of reference by February 15, 1996 to Anne C. Hill, Chair, Faculty of Music, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University is committed to employment equity policies and welcomes applications from all qualified women and men, including racial minorities, people with disabilities, and aboriginal people. The university provides a smoke-free working environment.

MCGLILL UNIVERSITY — The Faculty of Music, McGill University, invites applications for a non-tenure track position at the rank of Faculty Lecturer. A completed PhD with some teaching experience is preferred, but those due to completion are encouraged to apply. The position in question will involve extensive teaching of undergraduate theory and musicship, including the teaching of qualifying year theory courses for graduate students. The position is subject to annual review and may be renewed to a maximum of three years. Current base salary is \$33,000, and the appointment commences September 1, 1996. Applicants should submit curriculum vitae and arrange to have three letters of reference sent to Prof. Bruce Minogian, Chair, Department of Theory, Faculty of Music, McGill University, 555 Sherbrooke Street West, Montreal, QC H3A 1E3. The application deadline is March 1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. McGill University is committed to equity in employment.

NURSING

UNIVERSITY OF NEW BRUNSWICK — The Faculty of Nursing invites applications for a tenure-track position beginning on July 1, 1996. Salary and rank will be commensurate with qual-

ifications and experience. The appointee will be expected to work across the Masters and baccalaureate programmes. The program is offered in both full and part-time students using distance technologies. The preferred candidate will have a graduate degree in nursing, a doctoral degree, clinical clinical experience and demonstrated excellence in research and scholarly endeavors. The candidate is required to have a strong background in nursing care of adults in acute care settings. Strength in quantitative research methodologies is also a requirement. Experience in nursing education, particularly at a graduate level, would be an asset. CVs and references should be forwarded to: Prof. Penny K. Ellison, Dean, Faculty of Nursing, U.N.B., P.O. Box 4400, Fredericton, N.B. E3B 5A3. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity. Deadline for Application: March 31, 1996.

OPTOMETRY

UNIVERSITY OF WATERLOO — Centre for Contact Lens Research — Optometry. Applications are being accepted for at least one full-time research optometrist at the Centre for Contact Lens Research, School of Optometry, University of Waterloo. Specific duties will include conducting clinical trials (patient examination), writing research proposals (funding), reports, data analysis, clinical photography, poster and presentation preparation, and participation in other applied research projects. Applicants should have a D.O. degree or equivalent optometric qualification and/or a graduate degree. Preference will be given to applicants who have experience of interest in contact lens research. Starting salary is negotiable according to experience. The position is contractually limited to an initial period of two years and renewal is contingent upon funding. This is a University Quasi-Faculty position. General inquiries and/or letters of application with a current resume should be submitted to Debra Ann, Director, Centre for Contact Lens Research, School of Optometry, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

OUTDOOR RECREATION, PARKS & TOURISM

LAKELAND UNIVERSITY — The School of Outdoor Recreation, Parks and Tourism at Lakeland University invites applications for one full-time tenure-track position. The appointee will be responsible for teaching and supervising students in outdoor recreation, parks, interpretation, nature-based tourism, outdoor skills, recreation administration, leisure studies, and leader-

ship. Candidates should have a PhD, successful teaching experience at the university level and demonstrated research ability. Under Bay, with its close proximity to a host of world-class parks and wilderness areas, offers unparalleled opportunities for natural resource based research. This appointment is subject to final budgetary approval. The closing date for receipt of applications is March 31, 1996. Interested applicants should submit a curriculum vitae, and the names and addresses of three referees to: Dr. J. Alkervill, Director, School of Outdoor Recreation, Parks and Tourism, Lakeland University, 555 Oliver Road, Thunder Bay, Ontario, P7B 5L1. (807) 343-8744 (voice); (807) 346-7635 (fax). In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakeland University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal people, and persons with disabilities.

PEDIATRIC MEDICINE

UNIVERSITY OF MANITOBA — Emergency Attending Physician. The Department of Pediatrics and Child Health, University of Manitoba, and the Children's Hospital, Health Sciences Centre is seeking an Emergency Attending Physician as a geographic area contingent faculty position at the Assistant Professor level. The successful candidate will join other physicians in providing clinical care in the emergency department. The Children's Hospital is the major tertiary care facility in Manitoba serving both the medical and surgical needs of the pediatric population in Manitoba. The Emergency Section has approximately 34,000 patient visits per year. Candidates must have Senior Specialist qualifications in Emergency Medicine in the country of current practice and must be eligible for registration with the College of Physicians and Surgeons of Manitoba. Certification in Pediatrics by the Royal College of Physicians and Surgeons of Canada is preferred. In addition to the provision of clinical services, the successful candidate will be responsible for supervision and teaching of both undergraduate and postgraduate trainees within the Section. The University encourages applications from qualified women and men, including members of visible minorities, aboriginal people and persons with disabilities. The University provides a smoke-free work environment, save for specially designated areas. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Please apply in writing, including a curriculum vitae and a brief outline of specific interests and goals, in both the short and long term, to: Dr. M. Tenenbaum, Director, Emergency Services, C205, Children's Hospital, Health Sciences Centre, 840 Sherbrook Street, Winnipeg, Manitoba, R3A 1S1. Closing date for receipt of applications is March 31, 1996.

THE UNIVERSITY OF MANITOBA — Pediatric Intensive Care Physician. The Department of Pediatrics and Child Health, University of Manitoba, and the Children's Hospital, Health Sciences Centre is seeking a fourth Pediatric Intensive Care Physician as a geographic area contingent faculty position at the Assistant/Associate Professor level. The PICU is a tertiary level 13 bed unit caring for a wide variety of medical and surgical critical pediatric illnesses. Qualifications include successful completion of fellowship training in Pediatrics, Anesthesia or Pediatric Surgery. In addition, the successful candidate will have 1 to 2 years training in a pediatric critical care fellowship program and have demonstrated excellence in performing clinical duties and teaching unit-based residents and nurses. Strong interpersonal skills, commitment to the care of children and families and interest in educational programs or research are necessary. Candidates must have Senior Specialist qualifications in the country of current practice and must be eligible for registration with the College of Physicians and Surgeons of Canada. Certification by the Royal College of Physicians and Surgeons of Canada is preferred. The University encourages applications from qualified women and men, including members of visible

minorities, aboriginal people and persons with disabilities. The University provides a smoke-free environment, save for specially designated areas. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Please apply in writing, including a curriculum vitae and a brief outline of specific interests and goals in both the short and long term, to: Dr. M. Tenenbaum, Director, Pediatric Intensive Care Unit, c/o 203, 820 Sherbrook Street, Winnipeg, Manitoba, R3A 1S1. Closing date for receipt of applications is March 31, 1996.

PHILOSOPHY

UNIVERSITY OF NEW BRUNSWICK — The Department of Philosophy at the University of New Brunswick invites applications for a tenure track position to commence 1 July, 1996, subject to budgetary approval. The Department is seeking a scholar whose primary area of competence is in Modern Descartes/Hume and Kant and Nineteenth Century Philosophy. The successful candidate will be expected to teach at the elementary level as well as the upper and graduate levels and to participate fully in the life of the Department. The successful candidate should submit a curriculum vitae and names of referees to: Prof. R. MacDonald, Department of Philosophy, University of New Brunswick, P.O. Box 4400, Fredericton, N.B. E3B 5A3. Applications will be accepted until position is filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

THE KING'S UNIVERSITY COLLEGE, a Christian liberal arts college offering 3- and 4-year B.A. and B.S. degrees and a 2-year A.B.S., is inviting applications from women and men for a philosophy position, pending board approval. The successful candidate must demonstrate graduate level research and teaching competence in the upper-level courses in philosophy of natural and social sciences and history of philosophy (modern, contemporary). Importantly, this position also involves teaching the introductory undergraduate philosophy course required of all students which, as part of the College's required core, introduces foundational issues and reflects a Christian approach to philosophy. The College is firmly committed to interdisciplinary studies and research and intends to foster interdisciplinary perspectives on scholarship. The successful candidate will be outward looking, have an interest in such studies, and show the ability to work with colleagues from other disciplines, as well as an interest in disciplinary scholarship. A doctorate is required as well as agreement with the College's Christian Statement of Faith. Starting date: July 1, 1996. Deadline for application: February 29, 1996. Send application letter, curriculum vitae, copies of transcripts, and three letters of reference to: Dr. Keith Ward, Vice President Academic, The King's University College, 9125 - 50 St., Edmonton, Alberta T6B 2H3. Tel: (403) 463-3500; Fax: (403) 463-3334. E-mail: kward@kingu.ca. The King's University College is an equal opportunity employer; but in accordance with Canadian employment and immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

PHYSICS

MOGILL ALLISON UNIVERSITY — The Department of Physics at Mount Allison University seeks applicants for a term position, subject to budgetary approval. Candidates should possess a PhD in Physics for near completion. The successful candidate will be required to teach undergraduate courses in physics for life sciences, thermodynamics and elementary physics courses and to conduct research. The appointment will be made at the rank of Lecturer or Assistant Professor and will commence on July 1, 1996. The 1996-97 annual salary range for Lecturer is \$30,172 - \$42,132 and for Assistant Professor is \$36,940 - \$49,705. An application should include a curriculum vitae and the names of three referees, and should be sent to: Professor P.K. Varma, Head and Chair

of the Search Committee, Department of Physics, Engineering and Sciences, Mount Allison University, Sackville, NB E0A 3C0. The closing date for receipt of applications is February 29, 1996, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from minority group and both genders.

UNIVERSITY OF TORONTO — Department of Physics. Contract limited faculty appointment (5-year term). Atmospheric Remote Sensing from Space. The Department of Physics plans to make a term appointment of up to five years duration in the above area, with a starting date of July 1, 1996 or as soon as possible thereafter. Salary will be commensurate with qualifications and experience. The ideal candidate will possess a PhD in Physics in a relevant area. The candidate will undertake teaching and research activities in the Atmospheric Physics Group working with the holder of the NSERC Industrial Chair in Atmospheric Remote Sensing from Space. Potential areas of research include space instrument testing (including testing of the MOTT instrument currently under construction), instrument design, atmospheric spectroscopy, data processing and global data analysis. Applications, including a curriculum vitae and three letters of reference, should be sent to Professor D. York, Chair, Department of Physics, University of Toronto, Toronto, Ontario, Canada M5S 1A7. The deadline for the receipt of applications and letters of reference is April 26th, 1996. The University of Toronto is committed to employment equity and encourages applications from qualified women and men, members of visible minorities, aboriginal people, and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF TORONTO — Department of Physics. Tenure track Faculty Position: Experimental Atmospheric Physics, Remote Sensing

from Space. The Department of Physics plans to make a tenure track appointment at the rank of Assistant Professor in the above area, with a starting date of July 1, 1996 or as soon as possible thereafter. Salary will be commensurate with qualifications and experience. The ideal candidate will possess a PhD in Physics and some Post-doctoral experience. He or she will exhibit excellence in both the teaching of atmospheric physics, and research in the area of remote sensing of planetary atmospheres using space-based instrumentation. Current research projects in the department are in the area of sounding of the troposphere and the middle atmosphere and the area of research is being expanded. Applications, including a curriculum vitae and three letters of reference, should be sent to Professor D. York, Chair, Department of Physics, University of Toronto, Toronto, Ontario, Canada M5S 1A7. The deadline for the receipt of applications and letters of reference is February 1, April 26th, 1996. The University of Toronto is committed to employment equity and encourages applications from qualified women and men, members of visible minorities, aboriginal people, and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

PHYSICS & ASTRONOMY

LAURENTIAN UNIVERSITY — The Physics and Astronomy Department of Laurentian University invites applications for a Research Associate position with the Sudbury Neutrino Observatory Group. Underground installation of the SNO detector is presently in progress with commissioning of the detector to occur towards the end of 1996. The Laurentian group has responsibilities in the following areas: development of detector materials; the laboratory's control, monitoring and alarm system; acrylic vessel assembly; network and computing infrastructure; and the monitoring

The University of Auckland New Zealand

Lectureship in Mathematics

Department of Mathematics
School of Mathematical & Information Sciences

Vacancy UAC 695

The Department has particular research strengths in algebra, combinatorics, complex analysis, differential equations and mathematical modelling. Functional analysis and operator theory, numerical analysis, and topology. Within the Department are two units which operate with a certain degree of autonomy: the Applied and Computational Mathematics Unit and the Mathematics Educational Unit.

Applicants must have a Doctorate or equivalent, and should have a proven record in research and teaching in some branch of algebra, logic or discrete mathematics. Applications are particularly welcome from candidates with computational experience and/or expertise in fields closely related to the research interest of existing staff in this area. These interests include graph theory, group theory, modular representation theory, non-associative algebras, and set theory.

Commencing salary will be established within the range NZ\$42,500 - NZ\$51,500 per annum.

Closing date: 13 May 1996.

Lectureship in Paleontology

Department of Geology

Vacancy UAC 688

Applicants must have an Octorate or equivalent and sufficient experience to be able to teach and undertake research in the field of paleontology and stratigraphy. An ability to initiate and participate in team projects, including interdisciplinary studies, involving other schools and departments (eg School of Biological Sciences, School of Environmental and Marine Sciences) and/or outside bodies (eg Institute of Geological and Nuclear Sciences, NZ Oceanographic Institute) is also required.

The appointee will be required to teach at all levels, and will be responsible for overseeing the care and maintenance of the Department's Paleontology Collection.

Commencing salary will be established within the range NZ\$42,500 - NZ\$51,500 per annum.

Closing date: 25 March 1996.

Conditions & Procedures for Both Vacancies

Further information, Conditions of Appointment and Method of Application should be obtained from the Academic Appointments Office, The University of Auckland, Private Bag 92019, Auckland, New Zealand, phone 64-9-373 7999 ext 5097, fax 64-9-373 7023. Three copies of applications should be forwarded to reach the Registrar by the closing date specified.

Please quote the relevant Vacancy Number in all correspondence.

W B NICOLL, REGISTRAR



New Zealand

The University has an equal opportunities policy and welcomes applications from all qualified persons

Chair, Department of Educational Technology

The Introduction of a newly constituted unit at Athabasca University has created an attractive tenure-track position for a highly motivated, dynamic and imaginative specialist in Educational Technology. The position of Chair promises an exciting and challenging opportunity for the successful candidate to provide the university with strategic leadership in the design and implementation of multi-modal course delivery strategies. This position reports directly to the Vice-President, Academic.

The Chair of the Department of Educational Technology will manage and provide leadership to a multi-functional unit consisting of computing and graphic design professionals, course materials editors and educational technologists for electronic and print-based materials. The unit's primary functions are to contribute creative, non-disciplinary support for course development and production, and to demonstrate leadership in the application of electronic distance education technologies to electronic and print-based delivery modes. The unit will also be expected to generate revenue in external contracts.

Reflecting Athabasca University's dedication to academic excellence, this appointment includes the opportunity for teaching, research and other scholarly activities.

Candidates for this position should possess the following combination of education and experience:

- graduate degree (PhD preferred)
- appropriate combination of qualifications and experience in instructional design, computing science and various delivery modes with emphasis on application in courseware development
- expertise in distance and open learning systems
- strong management, leadership and team building skills as well as experience with budgets and setting up operational systems.

Athabasca University, an open University specializing in Distance Education, develops and maintains an environment which supports equitable working conditions for members of groups traditionally under-represented in universities.

Applicants should forward a current resume and the names and addresses of three references to Linda Reimer, Office of the President, Box 10,000, Athabasca, Alberta, T9S 1A1 (e-mail: linda@admin.athabascau.ca). The competition will remain open until a suitable candidate has been selected.

Further information about the position may be obtained from Dr. Alan Davis, Vice-President Academic at (403) 675-8185 or fax (403) 675-6431.

Athabasca University

THE UNIVERSITY OF WINNIPEG

Nominations and applications are invited for the position of

DEAN OF THE FACULTY OF THEOLOGY

The Dean is a teaching member of the Faculty of Theology and holds primary administrative responsibility for the Faculty. Candidates should hold the M.Div. and PhD or ThD degrees, or equivalent education and experience.

The Faculty of Theology is an Associate Member of the Association of Theological Schools in Canada and the United States. Degrees are offered in the Master of Sacred Theology, Master of Divinity, and Bachelor of Theology. A Certificate in Theology is also offered. Through the affiliated Interfaith Marriage and Family Institute, a Master of Marriage and Family Therapy degree program is offered, as are Certificate programs in Marriage and Family Therapy. The Faculty plays a central role in Supervised Pastoral Education within the Province of Manitoba and in Northwestern Ontario. Approximately 350 students are enrolled in the various programs of the Faculty.

Applications and nominations should include a statement of the individual's scholarly achievements and administrative qualifications for appointment to the Deanship. Applicants are requested to submit a letter of application which addresses the applicant's understanding of ministry and vocational call, as well as an outline of teaching and research interests. A curriculum vitae and the names and addresses of three referees should also be included. A position description is available upon request.

Subject to budgetary approval, the initial appointment is for a five year period commencing September 1, 1996.

The University of Winnipeg is committed to the principle of employment equity. In accordance with Canadian immigration requirements, first preference must be given to Canadian citizens and permanent residents of Canada.

The deadline for receipt of applications and nominations is March 22, 1996. Please send all correspondence to: George Tomlinson, Acting Vice-President (Academic), The University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada R3B 2E9.

CLASSIFIEDS

and maintenance of deaconess residences during the past year. The successful candidate should have a recent PhD in experimental nuclear or particle physics and the willingness to apply his or her skills to the wide range of challenges that the construction and operation of SNO presents. Please send a letter of application, a curriculum vitae, and have three letters of reference forwarded, by March 15, 1996, to Prof. C.J. Virtue, Department of Physics and Astronomy, Laurentian University, Sudbury, Ontario P3E 2G6. Laurentian is committed to equity in employment and encourages applications from all qualified applicants, including women, aboriginal peoples, members of visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed first to Canadian citizens and permanent residents.

POLITICAL STUDIES

MOUNT ALLISON UNIVERSITY — The Department of Political Studies, 1 Mount Allison University invites applications for a nine-month position, subject to budgetary approval.



University of Lethbridge

Faculty of Arts and Science

The Department of Native American Studies invites applications for an Assistant Professor or Lecturer, ten-month term appointment, beginning August 1, 1996, subject to budgetary approval.

PhD preferred, but will consider a Master's degree combined with strong teaching and research experience in Native Studies. Candidates with disciplinary backgrounds in social issues, life sciences, literature, philosophy and economics or a combination thereof will be given preference. Fluency in or knowledge of a Native language is an asset.

The successful candidate should have a strong commitment to teaching and scholarship, and a broad interest in Native Studies curriculum.

In accordance with Canada Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

The University aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. The University is an equal opportunity employer and offers a non-smoking environment.

The current salary is \$37,350.00 minimum per annum for an Assistant Professor and \$28,040.00 for a Lecturer.

Applications including a curriculum vitae, transcripts, teaching evaluations, samples of published work, and names of three referees should be sent to Professor Leroy Little Bear, Chair, Department of Native American Studies, University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. The closing date for applications is March 29, 1996.

Candidates should have a primary field of specialization in comparative politics and/or Canadian government; a secondary field in U.S. politics and government would be an asset. Preference will be given to applicants with a completed PhD and experience in undergraduate teaching. The appointment will be made at the rank of Lecturer or Assistant Professor and will commence on August 1, 1996. The 1996/97 annual salary range for lecturer is \$30,122 - \$42,131 and for Assistant Professor is \$43,540 - \$53,765. An application should include a curriculum vitae and three letters of reference, and should be sent to: Professor Gareth Grady, Head and Chair of the Search Committee, Department of Political Science, Mount Allison University, Sackville, NB E0A 3C0. The closing date for receipt of applications is February 28, 1996. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from minority groups and both genders.

UNIVERSITY OF PRINCE EDWARD ISLAND — Department of Political Studies, Posture 2, year term position at the Assistant Professor level. Qualifications required: Completed PhD. Native

of Duties: To teach undergraduate courses in Canadian Government and International Studies. Salary Offered: Salary is commensurate with qualifications and teaching experience. Application Procedure: Candidates should send a fax their curriculum vitae, evidence of teaching effectiveness, and three letters of reference to: Barry Barmann, Chair, Dept. of Political Studies, University of Prince Edward Island, 550 University Avenue, Charlottetown, PE, C1A 4P3. Fax no: 902-566-0512, Office ph: 902-566-0331. Effective Date of Appointment: 1 July 1996. Closing Date for Receipt of Applications: Open until position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

PSYCHOLOGY

UNIVERSITY OF ALBERTA — The Department of Educational Psychology, School Counselling/Counselling Psychology. The Department of Educational Psychology, University of Alberta, invites applications for a tenure-track position in school counselling/counselling psychology. The appointment, effective July 1, 1996, will be at the Assistant Professor level with a salary range of \$41,000 to \$45,000 (subject to confirmation of funding). Responsibilities will include teaching at the undergraduate and graduate level, field supervision, and graduate student supervision at the Masters and Doctoral level. The successful candidate will be expected to pursue a program of research and scholarship. Applications should include a curriculum vitae, a valid teaching credential and/or appropriate experience in a school setting, a well defined research program and evidence of research competence. The application deadline is March 15, 1996. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications including a curriculum vitae, transcripts, and samples of scholarly work should be submitted to: Dr. J.L. Steiner, Chair, Department of

Educational Psychology, 6-107, Education North, University of Alberta, Edmonton, Alberta T6G 2G1. The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal persons, persons with disabilities, and members of visible minorities.

CONCORDIA UNIVERSITY — Post Doctoral Fellowships. The Centre for Research in Human Development at Concordia University, Montreal, invites applications for two post-doctoral research fellowships beginning September 1, 1996. Research programs at the Centre focus on a range of topics in social and cognitive development from infancy to adolescence, high risk populations, and adult development and aging. Post-doctoral fellows work with Centre faculty on a variety of projects regarding their research interests and participate in research seminars and all Centre activities. The Centre provides a stimulating research environment with excellent laboratory facilities and equipment. Applicants should have recently completed their doctoral degrees, have research experience, plus an interest in joining one of our ongoing research programs in human development. Particular areas of interest include: (1) changes over adulthood in learning, memory and language and (2) impact of life experiences on functioning and maintenance of independence in old age. Dispositions on other areas of child and lifespan development will also be considered. Annual stipend will be \$28,000 (CAN) plus a research expense allowance. Applicants for provincial or federal fellowships are also invited to contact CRDH about doing their training at the Centre. Please send three letters of reference to: Dr. Dolores Pashak, Gold Centre for Research in Human Development, Concordia University, 7141 Sherbrooke Street West, Montreal, Quebec, Canada, H3B 1G6. Applications will be accepted until April 1, 1996.

MOUNT ALLISON UNIVERSITY — Department of Psychology. Applications are invited for two nine-month seasonal appointments as an

number of stipendiary appointments, subject to budgetary approval. Candidates should possess a PhD in Psychology (or be near completion) with an emphasis on Social Psychology or Developmental Psychology and will be expected to teach undergraduate courses in other areas such as Introductory Psychology, Research Methods, Psycholinguistics, Personality, Psychopathology, Psychological Measurement and Social Issues. The appointments will be made at the rank of Lecturer or Assistant Professor and will commence on August 1, 1996. The 1996/97 annual salary range for lecturer is \$30,122 - \$42,132 and for Assistant Professor is \$43,540 - \$53,765. An application should include a curriculum vitae, statement of research and teaching interests, three letters of recommendation, and should be sent to: Dr. John G. Haggard, Head and Chair of the Search Committee, Department of Psychology, Mount Allison University, Sackville, NB Canada E0A 3C0. The closing date for receipt of applications is February 29, 1996. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from minority groups and both genders.

ROYAL MILITARY COLLEGE OF CANADA — The Military Psychology and Leadership Department. The Royal Military College of Canada invites applications for a position at the rank of Assistant Professor in Industrial/Organizational Social Psychology. Other degree programmes in psychology will also be considered. The position will be filled if expected funding is available and will be initially for a three-year term. The required qualifications are a PhD in Psychology, publications in higher area of specialty, and acceptable teaching experience. The applicant will be called upon to teach general undergraduate courses in organizational behaviour, leadership, motivation, social psychology, and counselling. The teaching of an Introductory Psychology during each term will also be required. A PhD is preferred, but those in the final stages of a PhD programme may apply. Salary will be based upon qualifications and experience. Applications, with curriculum vitae and the names and addresses of three referees, should be sent to: Dr. Harold Tuckman, Chair, Department of Psychology, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of equality.

RELIGIOUS STUDIES

ST. THOMAS MORE COLLEGE, University of Saskatchewan, invites applications for a two-year term position, subject to funding approval, in the area of Eastern Christianity effective 1 July 1996 at the rank of Assistant Professor, PhD or near completion required. The responsibility to teach in other areas of Religious Studies, such as World Religions, together with the ability to participate

PUBLISHER'S STATEMENT OF DECLARATION

The publisher will not accept advertisements of academic positions restricting recruitment on grounds of race, national origin, religion, colour, sex, age, marital status, family status, ethnicity, handicap, sexual preference, social origin, or political beliefs or affiliations. CAUT expects that all positions advertised in the Bulletin are open to both men and women. Advertisements using gender specific language will not be accepted except when the language has been mandated by Human Rights legislation. Where any bona fide reasons for exemption from general policy stated above exist, it is the responsibility of the institution which wishes to place a restrictive advertisement to provide the Editor of the Bulletin with a statement as to these reasons.

L'éditeur n'accepte pas d'annonces de postes d'administration ni d'enseignement qui restreignent la sélection des candidats pour des raisons de race, d'origine nationale, de religion, de couleur, de sexe, d'âge, d'état civil, de situation familiale, ethnique, d'handicap, d'orientation sexuelle, d'origine sociale ou de convictions ou d'attaches politiques, idéologiques. L'ACPPU s'attend à ce que tous les postes annoncés dans le Bulletin soient offerts aux hommes et aux femmes. Les annonces utilisant un langage sexiste ne sont pas acceptées à moins que la loi ou les lois de la personne ne le permette. Il incombe à l'établissement qui désire faire paraître une annonce restrictive de fournir à la rédaction du Bulletin une déclaration énonçant ces raisons.

Many Canadian universities are signatories to the Federal Contractors Program. The program requires that suppliers of goods and services to the federal government who employ 100 persons or more and who want to bid on federal contracts (including research contracts) of \$200,000 or more must commit themselves to implementing employment equity as a condition of their bid. This commitment requires the identification and removal of artificial barriers to the selection, hiring, promotion and training of women, aboriginal peoples, persons with disabilities and visible minorities. As a result, applications for some positions advertised in the CAUT Bulletin may be asked to provide information of a confidential nature.

Beaucoup d'universités canadiennes sont jointes au Programme de contrats fédéraux. Le programme exige que les fournisseurs de biens et services du gouvernement fédéral qui emploient au moins 100 personnes et veulent soumissionner des contrats fédéraux (y compris des contrats de recherche) d'un montant de 200 000 \$ doivent s'engager, comme condition de la soumission, à appliquer l'équité dans l'emploi. Cet engagement exige que l'on supprime tout obstacle artificiel à la sélection, à l'embauche, à l'avancement et à la formation des femmes, des autochtones, des personnes handicapées et des minorités visibles. À ce titre, les applications pour certains postes annoncés dans le Bulletin de l'ACPPU peuvent être demandées à fournir des renseignements supplémentaires sur ces personnes, prière d'écrire à l'ACPPU, suite 500, 1012 14th St. N.W., Washington, DC 20005; tel: 202-737-5900.

As a service to CAUT members interested in positions available in other countries, the Bulletin accepts advertisements for these positions. The view of academic freedom and the extent to which it is protected in other countries may vary. Except in the case of the United States, where the Association of American University Professors (AAUP) investigates alleged violations of academic freedom, there is no method by which we can provide any verification of information concerning the state of academic freedom at universities outside of Canada. CAUT publishes a list of universities created by AAUP twice a year. Further information about those universities can be obtained by writing to: AAUP, Suite 500, 1012 14th St. N.W., Washington, DC 20005; tel: 202-737-5900.

Le Bulletin accepte des offres d'emploi à l'étranger du Canada à titre de service pour les membres de l'ACPPU qui pourraient être intéressés. La conception de la liberté universitaire et son degré de protection peut varier d'un pays à l'autre. À l'exception des États-Unis, où l'Association of American University Professors enquête sur des prétendues violations de la liberté universitaire, il n'existe aucune méthode nous permettant de vérifier la situation de la liberté universitaire dans les universités étrangères. Deux fois par année, l'ACPPU publie une liste d'universités faisant l'objet de censure par l'AAUP. Plus d'informations sur ces universités peuvent être obtenues en écrivant à l'AAUP, Suite 500, 1012 14th St. N.W., Washington, DC 20005; tel: 202-737-5900.



ASSISTANT PROFESSOR

The Department of City Planning invites applications for a full-time, tenure-track appointment at the Assistant Professor level. Candidates require a PhD in planning or a related field, professional work experience and membership in the Canadian Institute of Planners would be an asset. The candidate should have a background in the research and practice aspects of the sociocultural dimensions of community revitalization (including housing, neighbourhood renewal, community building and stewardship). Experience in graduate teaching and postsecondary supervision is highly desirable. Candidates are preferred who have previous experience and demonstrated skills in qualitative and quantitative research, applied social science and computer applications in organization decision-support and information management. The candidate will be required to contribute to course delivery in the following areas: planning theory, professional practice, community revitalization, housing, multidisciplinary projects, and research methods.

As one of the five departments in the Faculty of Architecture, the Department of City Planning is concerned with urban form and society in a broad cultural and ecological context, and is committed to an environmental design philosophy which incorporates these dimensions of the built environment in planning practice.

The expected annual salary range of \$40,000-\$50,000. The position is subject to final budget approval. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. The University provides a smoke-free work environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents.

Applicants should submit a letter of application, a curriculum vitae and arrange for three letters of reference to be sent by March 4, 1996 to: Professor Geoff Bargh, Acting Head, Department of City Planning, Faculty of Architecture, University of Manitoba, Winnipeg, Manitoba, Canada R3T 2N2. Telephone: (204)474-6222; Fax: (204)275-7198; email: jlbargh@cc.umanitoba.ca. The Selection Committee reserves the right to accept applications beyond the final date specified above.

1996 SPRING/SUMMER INSTRUCTOR POSITIONS

Applications are now being accepted for 1996 Spring/Summer instructor positions in the following areas. A resume and references should be sent to the address below.

Course No.	Course Name	Dates	Honorarium
CSCI 351	Systems Modelling and Simulation	July 2 - August 17	\$2,750.00
CTED 611	Adults as Learners	May 27 - June 4	\$2,750.00
CTED 631	Theory of Groups	June 5 - June 14	\$2,750.00
CTED 635	Facilitating Group Learning	June 5 - June 14	\$2,750.00
ENCE 571.29	Further Advanced Modern Design Technique	May 13 - June 28	\$2,750.00
DNCE 571.30	Modern Repertory	May 13 - June 28	\$2,750.00
ENGL 517.01	Theoretical and Cultural Studies / Models of Comparative Literature: India and Canada	July 2 - July 23	\$2,750.00
HIST 203	Europe Since 1500	July 2 - August 17	\$2,750.00
HIST 477	Special Topics in History	July 2 - August 17	\$2,750.00
HIST/POLI 583	The United States and the World Since 1890	May 13 - June 28	\$2,750.00
Undergraduate	Faculty of Management	May 13 - June 28	\$2,750.00
Level Courses		July 2 - August 17	\$2,750.00
Undergraduate	Dept. of Mathematics	May 13 - June 28	\$2,750.00
Level Courses	and Statistics	July 2 - August 17	\$2,750.00
MUED 605	Kodaly: Folk Music Studies & Choral Materials 1	July 2 - July 23	\$2,750.00
MUED 621	Scoring for the Symphonic Band and Wind Ensemble: 1600 - 1950	July 24 - August 17	\$2,750.00
MUED 623	Conducting the Symphonic Band and Wind Ensemble: 1600 - 1950	July 24 - August 17	\$2,750.00
MUED 625	Literature for the Symphonic Band and Wind Ensemble: 1600 - 1950	July 24 - August 17	\$2,750.00
POLI 313	Political Ideologies	July 2 - August 17	\$2,750.00
POLI 413	Politics and Literature	July 2 - August 17	\$2,750.00
SOCI 345	Mass Communication	July 2 - August 17	\$2,750.00
SOCI 421	Criminology	July 2 - August 17	\$2,750.00
SOCI 425	Sociology of Occupational and Organizational Crime	July 2 - August 17	\$2,750.00
SOCI 431	Special Topics in Sociological Theory - Sociology of Beauty	July 2 - August 17	\$2,750.00

Requirement: PhD or equivalent is preferred, 3 - 5 years of University level teaching experience in subject area. Published articles or national Journals would be an asset.

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity.

These are term positions (3-6 weeks). Deadline: March 1, 1996.

For further information on specific course detail contact:

The Special Sessions Office
Faculty of Continuing Education
The University of Calgary
2500 University Drive NW
Calgary, Alberta T2N 1N4
Telephone: (403) 220-4991
Fax: (403) 220-0045



ANNONCES CLASSEES

In interdisciplinary programs, a required St. Thomas More College is a Roman Catholic liberal arts college academically federated with the University of Saskatchewan. Potential applicants should feel comfortable working in this environment. Applications, including a curriculum vitae, a statement of teaching and research interests, and the names of three referees, should be sent to: Dr. C.M. Foley, St. Thomas More College, University of Saskatchewan, 1437 College Drive, Saskatoon, SK, S7N 0W6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The College welcomes diverse and encourages applications from all qualified women and men, members of visible minorities, aboriginal peoples, and persons with disabilities. The deadline for applications is 28 February 1996.

SCHOOL PSYCHOLOGY

McGILL UNIVERSITY - Tenure track, starting September 1996, Assistant Associate Professor (subject to budget confirmation). Research interests open; strong professional identity essential in School Psychology, but doctorate may be in a related or dual area. Licensed psychologist or eligible in North America. The Department is preparing applications for APA accreditation in School and Counseling Psychology. Preference to applicants able to teach courses related to clinic and field experiences. McGill University is committed to equity in employment. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. 1995 base salaries: \$40,960 - Assistant, \$47,490 - Associate. Please send a cover letter (including phone numbers for referees), CV, proof of completed doctorate or advisors' assurance that it will be completed before starting date, and samples of recent teaching. Applicants and at least 3 referees should explicitly address our expectations for excellence in research, teaching, research and professional supervision, and leadership. Full dossiers required by March 15th, 1996, addressed to: Prof. Bruce M. Shore, Chair, Department of Educational and Counseling Psychology, McGill University, 3700 Avenue Street, Montreal, Quebec H3A 2J4. Tel: (514) 398-4242; Fax: 398-0968.



DIRECTOR Hospital Emergency Services

The Department of Family Medicine, Faculty of Medicine, The University of Manitoba, The Concordia General Hospital, The Grace General Hospital, The Health Sciences Centre, The Misericordia General Hospital, The St. Boniface General Hospital, The Seven Oaks General Hospital and The Victoria General Hospital invites applications for a contingent geographical full-time position with the academic rank of Assistant/Associate Professor depending on experience and qualifications to serve as Director of Hospital Emergency Services, City of Winnipeg and Head, Section of Emergency Medicine.

The successful applicant will be responsible for establishing a single focus of administrative responsibility for Emergency Care encompassing the above institutions. He/she will be expected to ensure the provision of Emergency Medical Care Services of high quality, effectiveness and effectiveness in the use of resources; promote collaboration and exploitation of opportunities for continuous improvement in the scope and type of services offered. This will include a role in the teaching of Emergency Medicine in the Undergraduate and Postgraduate programs of the Department.

Applicants will be expected to have a specialty certification in Emergency Medicine and must be eligible for registration with the College of Physicians and Surgeons of Manitoba. Preference will be given to applicants with demonstrated administrative and interpersonal skills. The Director will report to the Head, Department of Family Medicine, The University of Manitoba. A second line of reporting responsibility will be to a Vice-President at each of the above institutions.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people and persons with disabilities. The University provides a smoke free work environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents. Position is available April 1, 1996 or sooner if mutually agreeable.

Applications accompanied by a curriculum vitae and names of three referees should be submitted to: Dr. Neil Donen, E6003-409 Tache Avenue, Winnipeg, Manitoba R2V 2A6. Fax: (204) 331-0302. Closing date for receipt of applications is February 15, 1996.

Assistant Professor THE DEPARTMENT OF EDUCATIONAL PSYCHOLOGY

The University of Calgary, Department of Educational Psychology, invites applications for an Assistant Professor (tenure-track) in Counseling Psychology effective July 1, 1996. Requirements include a doctorate and a strong background in basic counselling theory and practice, plus a strong research record in one or more of the following fields: intercultural counselling, school counselling, counselling education processes, and gender issues. Candidates should be eligible for chartering as a psychologist in the Province of Alberta.

Responsibilities include teaching duties at both the undergraduate and graduate levels, an active research program including supervision of graduate students, and departmental, faculty and university-wide activities. Salary commensurate with qualifications and experience.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

The University of Calgary is committed to Employment Equity.

Applications, including a curriculum vitae and the names of three referees, should be sent prior to March 31, 1996 to:

Dr. I. Winchester, Dean
Faculty of Education
The University of Calgary
2500 University Drive N.W.
Calgary, Alberta T2N 1N4



research projects that are interdisciplinary and collaborative in nature and will facilitate cooperation on research projects between Universities, government departments, and community organizations. The minimum requirements call for a graduate degree in the social sciences and a record of research. A PhD in Social Work or the Social Sciences is preferred. A knowledge of the social issues relevant to the Province of Saskatchewan is required. The salary will be commensurate with the (applicant's) qualifications and experience. Applications including a curriculum vitae and the names of at least three referees should be submitted to Dean Shon McKay, Faculty of Social Work, University of Regina, Regina, Saskatchewan S4S 0A2. Phone: (306) 585-4037; Fax: (306) 585-4872. Position will be filled when a suitable candidate is found. The University of Regina is committed to employment equity in accordance with Canadian immigration requirements; this advertisement is directed to Canadian citizens and permanent residents.

ST. THOMAS UNIVERSITY - The Department of Social Work at St. Thomas University invites applications for a tenure track position for the 1996-1997 academic year. St. Thomas University is a small, undergraduate, liberal arts university offering excellent teaching and learning in an institutional profile. The successful candidate will have knowledge in the application of structural or feminist theory to social work practice, and the ability to teach in the areas of ethics, multi-culturalism or rural practice would be an asset. The successful candidate will be expected to teach in several subject areas (including field instruction) and utilize a variety of teaching methods (such as lectures, team teaching and experiential learning). A PhD required, or imminent completion is expected. Applicants are asked to submit a curriculum vitae, evidence of teaching effectiveness (teaching portfolio preferred) and arrange to have three letters of reference sent directly to: Dr. John Coates, Chair, Department of Social Work, St. Thomas University, Fredericton, NB, E3B 5C3. Closing date: March 15 or when position is filled. Applicants are responsible for ensuring that their files, including letters of reference, are complete by this date. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. St. Thomas University is committed to employment equity for women, native persons, members of visible minority groups and persons with disabilities.

YORK UNIVERSITY - The School of Social Work, Atkinson College, York University, invites applications for two tenure stream positions at the Assistant Professor level beginning July 1, 1996 or as soon as may be arranged. Appointments are subject to budgetary approval by the University. Atkinson College is a faculty of York University whose mission is to provide a range of degree programs for adult students studying on a full-time and part-time basis, primarily through evening courses and both evening and daytime courses throughout the summer. The School offers a part-time and full-time B.S.W. programme as well as an M.S.W. programme. Applicants must possess a PhD in S.W. and record of scholarly research and publications or strong evidence of research potential. The appointee will be expected to contribute to both the BSW and MSW degree programmes. Applicants will be considered from all fields, but preference may be given to those with competence in community work, children and families or social justice. The applicants should mail a curriculum vitae, along with the names and addresses of three referees by February 29th to the Chair of the School, Atkinson College, York University, 4700 Keele Street, North York, Ontario, M3J 1P3. York University is implementing a policy on employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

SOCIOLOGY

ST. THOMAS MORE COLLEGE - The Department of Sociology, St. Thomas More College, Saskatchewan, invites applications for a tenure stream position at the rank of Assistant Professor to begin July 1, 1996. St. Thomas More College is a Roman Catholic liberal arts college federated with the University of Saskatchewan. We are looking for someone with expertise in the areas of the sociology of the family and the sociology of religion. Preference will be given to a candidate who indicates a willingness to work in interdisciplinary programs. Candidates should have completed a PhD or be near completion. Responsibilities will include undergraduate and graduate teaching, research leading to publication, supervision of graduate students and administrative responsibilities. Inquiries, including a curriculum vitae and three letters of reference, should be sent to: Ron Griffin, Chair, Department of Sociology, St. Thomas More College, 1437 College Drive, Saskatoon, Saskatchewan, S7N 0W6. Closing date for application is February 28, 1996. This appointment is subject to available funding. St. Thomas More College is committed to the principle of equity in employment. It invites applications from all qualified individuals.

SUMMER SESSION

THE UNIVERSITY OF MANITOBA - Summer Session 1996 may have instructional positions open in courses offered by the following Departments and Schools: Environmental Design, Anthropology, Classics, Economics, English, French, Spanish and Italian, Geography, History, Asian Studies, Film Studies, Labour Studies, Women's Studies, Native Studies, Philosophy, Political Studies, Psychology, Religion, Sociology, Curriculum, Humanities and Social Sciences, Curriculum Mathematics and Natural Sciences, Educational Administration and Foundations, Educational Psychology, Civil and Geological Engineering, Electrical and Computer Engineering, Mechanical Engineering, Human Ecology (General and Clothing and Textiles), Life Sciences, Food and Nutrition, Accounting and Finance, Actuarial and Management Sciences, Business Administration, Interdepartmental Courses (Management), Marketing, Nursing, Physical Education and Recreation Studies, Applied Mathematics, Biology, Botany, Chemistry, Computer Science, Earth and Environmental Science, Mathematics and Astronomy, Physics, Statistics, Zoology, Social Work, Fine Arts, and Music. University teaching experience is required. Normally a PhD is preferred. Summer Session 1996 is scheduled in three academic periods: Intercession May 6 - June 27, Summer Evening May 6 - August 9, and Summer Day July 1 - August 19. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University offers a smoke-free work environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents. Applications must be mailed by March 15, 1996. Applications for teaching positions should indicate the Department/Section of interest. All applications should be forwarded to: Dr. Bill Kopp, Director of Summer Session, Continuing Education Division, 188 Continuing Education Complex, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

ACCOMMODATIONS

SABBATICAL RENTAL - Ottawa. Single house w/ garden for school yr. 96-97, for rent or to exchange for accommodation in south of France. 3 bdrm, study, 1 d.c. kit, bath + 2 half baths, main flr. mfr. finished bsm, air cond., fully furn. Call: (613) 232-8940.

VICTORIA - Sabbatical rental. 2 BR fully furnished c/o harbour. 20 min from Univ. Large organic garden. Avail. July 1 to Dec 31. \$950/month + taxes. 604-662-6616.

EDUCATORS BED & BREAKFAST NETWORK - \$27 a night for two. Private membership travel network of B&B's in 16 countries. Stay anywhere at over 2700 locations in 36 countries. Choose your destination and we do the rest. Call (800) 377-3463, write Box 5278, Eugene, OR 97405, fax (541) 585-8815, or try us homepage: <http://www.ednet.org> -edabnet.

VILLA FOR RENT in Southern France. Province: Sept. 1, 1996 to May 31, 1997. Fully furnished.

nished 3 bedroom, large office/library, 1 acre, private, wooded, inground swimming pool, tennis court, 1/2 hour north of Aspen-Provence, \$1300 per mo. plus utilities. Contact: Dr. Sandra Beckler, 278 Riverview Blvd., St. Catharines, Ontario L2T 3N4 (905) 487-7115, e-mail: sbeckler@att.net, athena.uva.

A LOUER EN FRANCE - Fin août 1995 - fin juin 1996 maison de village entre mer et montagne à 30 min. de l'université de Montpellier (4 h. de Paris) dans village avec tous commerces et écoles, 4 chambres à coucher, 2 salles de bain, bureau, grand living room, terrasse, petite cour. Tout confort. 13300. (514) 487-2312.

FOR RENT - London, Ontario - (Jan. 1996 to June 1997 - flexible) furnished three bedroom executive condominium within walking distance of UWO. \$1200/month. Telephone (519) 442-6886 or e-mail: Hanser@edwardu.ca.

FOR RENT - Paris, Ontario - furnished four bedroom guest house on the Grand River. Paris is central to universities in London, Hamilton, Waterloo, Guelph, and Toronto. This is an ideal site for visiting faculty with family. \$2000/month (12 months lease) Telephone (519) 442-6886. Available July 96.

SABBATICAL RENTAL - Florence (Italy). Historic centre attractive one-bedroom apartment, sleeps 2-4. Weekly rental from 650,000. Call monthly 1.400.000.000.000. Spezzotti 011-255-245-939.

Vancouver - Furnished 3 bdrm house. On bus route. 10min drive to SFU. 20min to downtown. Top and on it needed. Good Caravan 7 seater avail. for rent. Avail. May-Aug. \$1000/mo. Tel: (604) 234-5658 e-mail: jefandof@telus.ca



The Faculty of Law, Dalhousie University, invites applications for a probationary tenure-track/tenure-track position for the 1996/97 academic year in the areas of corporate, commercial and tax law.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Dalhousie University is an Employment Equity/Affirmative action Employer. The University encourages applications from qualified women, aboriginal peoples, racially visible persons and persons with disabilities.

Applications, consisting of a curriculum vitae and the names of three referees, should be received by March 15, 1996. They should be directed to:

The Dean
Faculty of Law
Dalhousie University
Halifax, Nova Scotia
B3H 4H9
Fax: (902) 494-1316
Phone: (902) 494-2114



THE HONG KONG
POLYTECHNIC UNIVERSITY
香港理工大學

Chair of Optometry in the Department of Optometry and Radiography

The Hong Kong Polytechnic University is a large and dynamic institution of higher education offering over 200 courses in a wide variety of subjects, at levels ranging from Higher Diplomas and Degrees through to Masters and Doctoral Degrees. The current number of enrolled students is approximately 20,000 with a full-time equivalent student population of around 13,500. The academic structure consists of six faculties comprising 26 Departments and Units devoted to teaching and research, and a number of interdisciplinary and specialist Centres.

The Department of Optometry and Radiography forms part of the Faculty of Health and Social Studies. The Faculty consists of five Departments: Applied Social Studies; Health Sciences with Nursing, Medical Laboratory Science and Behavioural Science Sections; Optometry and Radiography; Rehabilitation Sciences with Occupational Therapy and Physiotherapy Sections; and the Rehabilitation Engineering Centre. The Faculty has some 2,000 full-time equivalent students engaged in the pursuit of Degrees in health professions, most of which are unique in Hong Kong such as Biomedical Science, Nursing, Occupational Therapy, Physiotherapy, Optometry, Radiography and Prosthetics and Orthotics. There is also present a small but growing number of students in the Faculty carrying on research towards MPhil and PhD.

The Department of Optometry and Radiography is the only provider of education in Optometry and Radiography in Hong Kong. The Optometry Section, with 10 full-time staff responsible for the four-year Degree of BSc(Hons) in Optometry. The Radiography Section, with 14 full-time staff, is responsible for the three-year BSc Degree in Radiography with two streams: radiodiagnostic and radiotherapy. The Optometry Section also runs a very successful Eye Clinic in the University with over 6000 patient visits a year. At present it has nearly HK\$8 million in research grants. The Chair of Optometry is a professional appointment. The new appointee will be expected to develop research programmes, obtain research grants and supervise graduate research students, besides participating in the teaching programme of the Department. The post is tenable from September 1996.

Qualifications and Experience

The candidate should have a professional qualification in Optometry. In addition, the candidate should have a PhD with a strong record of research activity and publications as well as some administrative experience and qualities of leadership. The candidate may be asked to serve as Head of Department.

Salary and Conditions of Service

Salary is within a range and not less than HK\$1,007,220 per annum. (Note: CAD\$1 = HK\$6.88 as of 10 January 1996)

Initial appointments at this level are normally made on a fixed-term gratuity bearing contract of four years at the end of which, re-engagement is subject to mutual agreement. Other benefits include leave, subsidized housing, medical and dental schemes, passage and children's education allowances.

Application

Candidates are invited to send in detailed curriculum vitae (in duplicate) with names and addresses of three referees to the Personnel Office, Room AG426, Core A, Chung Sze Yuen Building, The Hong Kong Polytechnic University, Hung Hom, Kowloon (Fax: 852 2764 3374; E-mail: postaff@polyu.edu.hk) before March 1, 1996. Candidates may be obtained by nominations. The University reserves the right not to fill this post or to make an appointment by invitation. General information about the University and the post advertised are available at the University's World Wide Web server <http://www.polyu.edu.hk>, or at the Personnel Office (please call 852-2766-5333).

High-Tech 'Teacherless' Classroom May Be No Place To Learn

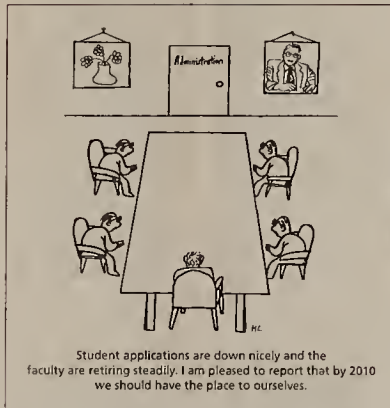
JOYCE LORIMER

THE LOSS OF LARGE NUMBERS OF SENIOR FACULTY to across-the-board early retirement plans, raises legitimate concerns about what proportion of those leaving will be replaced with permanent junior faculty, and whether universities will be able to maintain the quality of their programs. Ontario's equally cash-strapped community colleges have responded to the need to downsize by proposing a "teacherless classroom."

According to *The Ottawa Citizen*, "Ontario's community colleges are planning for a new classroom where the teacher is no longer key." Faced with the possibility of major layoffs in teaching staff as a result of cuts in both federal and provincial funding, the Council of Presidents has come up with an alternative approach called Learning Centred Education. In this Orwellian vision of the future, "CD-ROM courses and computer tutorials (would)... deliver education. Support staff, rather than teachers, would often monitor the progress of students, who would work at their own pace."¹

Those who monitor higher education journals are aware that the concept of learning centred education is also current in university circles. Many institutions have already begun to experiment with the use of electronic mail and computer programs to convey factual material, work with basic concepts and replace some face-to-face tutoring. Universities should and would — if governments would provide them with the necessary financial resources — be leaders in the development and use of information technology. Carefully used, it can free up academic staff to do the real business of teaching.

It is important, however, to distinguish what is the real business of teaching in universities, and what it is we expect our students to learn. As the authors of a recent U.S. study, which strongly advocates the use of information technology, recognize, "technology is most useful for conveying codified



knowledge and is not appropriate for teaching meaning and value or culture and philosophy."²

A quick look at my own institution's mission statement tells me that its objective, in common with that of other universities, is "to educate engaged and aware citizens of an increasingly complex world." The last time I checked, being engaged and aware required an open, inquiring, flexible mind, able to discriminate between different meanings and values, and to appreciate the importance, nature and complexity of our own and other cultures. This is what develops in the mutual teaching/learning interchange between professor and student in the classroom, and this is what cannot be reproduced by the teacherless, electronic classroom.

Moreover, it is precisely that capacity to distinguish

meaning and value which makes university professors and academic librarians fully aware that even codified knowledge is value-laden. Before universities move to remodel academic productivity by the introduction of technologically accessible learning programs at junior levels, they would do well to press for the funds to research and produce them. If they do not, they may be left with a limited selection of program materials, which are only marginally relevant to the needs of the Canadian academic curriculum, and not reflective of the country's culture and social institutions. It would be a pity if the long struggle to "Canadianize" our post-secondary system were to be undone by the indiscriminate use of cheap data packages produced offshore.

Academics who point to the limitations of information technology are not late twentieth-century luddites, trying to defend a labour-intensive handicraft industry against a more efficient means of production.³ They are merely pointing out that the end result of the effort to do more for less, may only be to charge more for less. Canadian universities should carefully weigh the consequences before following the community colleges in "considering ways of offering courses with minimal participation by teachers."⁴

If the evidence from the United States or in Dr. Giles Cloutier's report from Alberta is anything to go by, students value and expect to be taught by highly qualified research scholars. If Canadian universities try to offer anything less they may end up with studentless rather than teacherless classrooms. ■

1. Pat Dare, "Ontario Colleges Weigh Teacherless Classes," *Ottawa Citizen*, Jan. 17, 1996.
2. T.J. DeLoughry, "High-Tech Efficiency?" *The Chronicle of Higher Education*, Nov. 24, 1995.
3. Ibid.
4. Dare.

La classe sans professeur, peut-être pas l'endroit idéal pour s'instruire

LES PROGRAMMES DE RETRAITE ANTICIPÉE À GRANDE échelle entraînent le départ de nombreux professeurs chevronnés. Ce phénomène soulève des préoccupations légitimes sur la proportion de jeunes professeurs qui remplacent ceux qui prennent leur retraite et sur la capacité des universités à maintenir la qualité de leurs programmes. Également à court d'argent, les collèges communautaires de l'Ontario ont répondu au besoin de réduire leur personnel en proposant un enseignement sans professeurs.

D'après le *Citizen d'Ottawa*, les collèges communautaires de l'Ontario prévoient mettre sur pied des cours où le professeur ne serait plus au premier plan. Le Conseil des recteurs, devant la possibilité de congédiements massifs du corps enseignant à la suite de compressions budgétaires fédérales et provinciales, proposent une solution de rechange, une vision de l'avenir à la Orwell, soit l'apprentissage informatisé. L'enseignement serait dispensé à l'aide de didacticiels sur disques optiques compacts et de tutoriels. Les professeurs seraient remplacés par du personnel de soutien qui surveillerait souvent le progrès des étudiants. Ceux-ci travailleraient à leur propre rythme.

Les personnes qui consultent les revues spécialisées sur l'enseignement supérieur savent que l'apprentissage informatisé est d'usage courant dans les universités. De nombreux établissements d'enseignement ont déjà commencé à expérimenter l'emploi du courrier électronique et de programmes informatiques pour transmettre des connaissances factuelles, pour travailler avec des notions élémentaires et pour remplacer le tuteur. Si les gouvernements leur donnaient les ressources financières nécessaires, les universités devraient être

les chefs de file dans l'amélioration et l'utilisation de la technologie de l'information. Exploitée prudemment, la technologie peut libérer des universitaires pour qu'ils puissent se consacrer sérieusement à l'enseignement.

Nous devons toutefois faire la distinction entre l'enseignement sérieux dans les universités et les connaissances que nous espérons faire acquérir aux étudiants. Fervents partisans de l'emploi de la technologie de l'information, les auteurs d'une étude menée récemment aux États-Unis reconnaissent la grande utilité de la technologie pour communiquer des notions structurées. Ils admettent cependant qu'elle n'est pas appropriée pour enseigner des significations et des valeurs ou encore la culture et la philosophie.

D'après l'énoncé de mission de mon université, son objectif, qui est commun à celui d'autres universités, vise à instruire des citoyens engagés et avertis dans un monde de plus en plus complexe. La dernière fois que j'ai vérifié la pertinence de cet objectif, j'ai constaté qu'il fallait, pour être engagé et averti, avoir un esprit ouvert, curieux et souple, capable de faire la distinction entre différentes significations et valeurs. Il fallait également être capable de reconnaître l'importance, la nature, la complexité de notre culture et de celle des autres. Ce savoir est acquis à la suite d'échanges réciproques fondés sur l'enseignement et l'apprentissage entre les professeurs et leurs étudiants. Il ne s'apprend pas dans une classe automatisée sans professeur. L'automatisation peut cependant nuire à ce savoir.

Grâce précisément à cette capacité de faire la distinction entre les significations et les valeurs, les professeurs et les bibliothécaires d'université sont parfaitement conscients que

même la connaissance structurée est chargée de valeur. Par conséquent, avant de réorganiser la productivité pédagogique en introduisant aux cycles inférieurs des programmes d'apprentissage informatisés et accessibles, les universités devraient faire pression pour obtenir les fonds qui permettront d'effectuer des recherches sur ces programmes et de les créer. Car, autrement, les fruits de la longue lutte pour «canadianiser» nos établissements d'enseignement postsecondaire et défendre notre culture risquent d'être gâtés par l'utilisation aveugle de programmes à bon marché réalisés à l'étranger.

Les universitaires qui montrent les limites de la technologie de l'information ne sont pas des luddites de la fin du vingtième siècle qui tentent de défendre contre des outils plus efficaces de production une industrie artisanale à forte proportion de main-d'œuvre. Ils veulent simplement souligner que les efforts pour en faire plus avec moins n'auront finalement comme résultat que de faire payer plus pour en offrir moins. Les universités canadiennes devraient soupeser les conséquences de ce virage avant d'envisager, à l'instar des collèges communautaires, des moyens de dispenser des cours avec la participation minimale de professeurs.

Si l'on juge d'après ce qui se fait aux États-Unis ou d'après le rapport du Dr. Gilles Cloutier, de l'Alberta, les étudiants apprécient les universitaires qui sont des chercheurs hautement qualifiés et ils s'attendent à ce que ces universitaires leur enseignent. Si les universités canadiennes tentent de leur offrir un produit de qualité inférieure, elles s'exposent à une situation gênante : au lieu d'avoir des classes sans professeurs, elles auront peut-être des classes sans étudiants. ■

CAUT 1995 INCOME TAX GUIDE

Supplement to the CAUT Bulletin — Vol. 43, No. 2 — February 1996

PREFACE NOTES

(1) ALL REFERENCES ARE TO THE INCOME TAX ACT EXCEPT as where otherwise noted. In the Guide, he/she refers to the taxpayer unless otherwise specified.

(2) Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., "IT-221R" and Quebec Interpretation Bulletins will also be referred to by the Department's issue number, e.g., "IMP.80-1".

(3) Because the Income Tax Act is a legal instrument, the results of cases tried before the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.

There were numerous cases in 1995, as in 1994, dealing with payments to employees who are offered compensation for increased housing costs in more expensive housing centres to which they have been transferred. In *Hofke and Dan Krall* the taxpayers kept the same equity in the new house as they had in the previous home, and the employer made the interest payment on the increase in the mortgage principal, with a provision for the employer's interest contribution to be reduced eventually to nil. In both cases, it was held not to be an employment benefit since the taxpayer's financial position was merely protected, not improved. But in *David Krall* an opposite decision was reached, apparently because the taxpayer had no future at all with his employer in the first centre, and hence the transfer — being the only way to keep his job — was something over which he had no choice, and the mortgage subsidy then became an economic advantage, hence taxable.

(4) Because the Province of Quebec levies its own personal income tax the figures in French quotation marks "« »" refer to the corresponding sections of the Taxation Act of the Province of Quebec. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.

(5) There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.

(6) Deductible Dependents — The law allows single parents supporting a child under 18 (or physically or mentally infirm) to claim a credit equivalent to that available to a taxpayer supporting a dependent spouse. This was challenged in the 1992 *Metter* case under the Charter of Rights and Freedoms on the grounds that the 18-year age limit is discriminatory. The challenge succeeded, which apparently allows a taxpayer now to deduct a child living at home even after the child has turned 18. This case has been appealed and in December 1994, was adjourned until further notice. Single parents who could claim the deduction under this expanded definition should consider asking Revenue Canada to reassess past years' returns. Under the government's "Fairness Package", tax years as far back as 1985 can be amended.

(7) There has been a major restructuring of programmes directed to families with children. After 1992, the Family Allowance System and the refundable and non-refundable tax credits for eligible children was eliminated and replaced with a non-taxable monthly child care benefit payable to eligible parents. The annual benefit varies by family size and family income as follows:

Family Income	One Child	Two Children	Three Children
\$ 0	\$ 1,020	\$ 2,040	\$ 3,135
\$ 10,000	\$ 1,520	\$ 2,540	\$ 3,635
\$ 20,000	\$ 1,520	\$ 2,540	\$ 3,635
\$ 30,000	\$ 918	\$ 1,836	\$ 2,931
\$ 40,000	\$ 668	\$ 1,336	\$ 2,431
\$ 50,000	\$ 418	\$ 836	\$ 1,931
\$ 60,000	\$ 168	\$ 336	\$ 1,431
\$ 75,000	—	—	\$ 681

In Quebec the amounts are different, pursuant to an agreement between the federal and Quebec governments whereby the Quebec government determines the family allocation according to the number and ages of the children. For the first eligible child, the basic amount is \$869; for the second eligible

child, the basic amount is \$1000 and, for the third and all subsequent eligible children, the basic amount is \$1597. An additional amount of \$103 is also given for every child of 12 years old and over. Quebec also has its own Family Allowance System. These allowances are non-taxable.

(8) During 1994, the Federal Court of Appeal struck down the requirement that divorced custodial parents must pay tax on child support payments received from the ex-spouse, in the *Thibodeau* decision. The decision was based on a conclusion that Mme. Thibodeau was a victim of discrimination based on family status: she must pay tax as a custodial parent, while other custodians (eg. non-parental guardians with custody such as a grandmother) need not pay tax on receipts from the natural parents. The federal government appealed this decision in 1995, and the Supreme Court of Canada ruled that the Charter of Rights and Freedoms had no application, and therefore child support payments from one spouse must be included in the income of the recipient parent.

(9) Fairness Package — Bill C-18 was enacted on December 17, 1991. This bill contained amendments to various administrative provisions of the Income Tax Act. Under this federal legislation individuals can now request refunds, or request revisions to their 1985 and subsequent tax returns in certain situations which might have otherwise been unavailable. There is also some relief in the areas of interest and penalties, and late-filed, revoked or amended elections. Also, the appeal procedure is relaxed to give an individual one year from the filing deadline to file a Notice of Objection, which can be in the form of a letter to the local Chief of Appeals instead of a prescribed form.

(10) For those taxpayers who pay by instalments, a new system has been implemented effective September 1994. Beginning with the instalment due September 1994, taxpayers with income on which tax is not deducted at source and which attracts at least \$2,000 (\$1200 for Quebec residents) of tax in the year, must pay tax instalments on that income. This affects taxpayers who in 1994 and either 1993 or 1992 had taxes payable at least \$2,000 (\$1200 for Quebec residents) higher than the total of tax deducted at source plus refundable tax credits.

(11) Employees in receipt of severance or retirement packages have been able to roll an amount into an RRSP in addition to normal contribution limits. The 1995 budget changed these rules, such that the amount available to be rolled into an RRSP is restricted to \$2,000 for each year of service before 1996, plus \$1,500 for each pre-1989 year for which pension benefits did not vest.

(12) The February 1995 budget introduced a mechanism to bring all unincorporated taxpayers in Canada onto a December 31 year-end. Income accruing during the "stub period" between the end of the 1995 fiscal year as previously defined, and December 31, 1995, will be brought into taxable income over not more than ten years. Following opposition to a mandatory December 31 year-end for all partnerships, sole proprietorships and unincorporated businesses, an alternative method had been devised which — while still bringing stub-period income in over ten years — allows the taxpayer to retain a non-December year-end. Further discussion and examples concerning this important change are provided *infra*.

(13) Moving expenses are deductible from income earned from business or employment provided the taxpayer moves to a new work location, and the move results in the taxpayer living at least 40km closer to the workplace than previously. Revenue Canada had adopted a stricter "as the crow flies" test in determining what constitutes 40km, but in 1995 the Federal Court of Appeal said in *Giamakopoulos* that this was contrary to practical experience, and allowed 40km defined as the shortest normal route between two points. This gives greater scope to taxpayers, and some taxpayers may want to consider re-filing for previous years in light of this interpretation. To date, the decision has not been appealed by Revenue Canada to the Supreme Court of Canada.

(14) Revenue Canada is promoting "voluntary disclosure" by taxpayers who have unpaid tax. As long as it is the taxpayer and not Revenue Canada who initiates the process a taxpayer can pay up with interest but no penalties, by first giving a broad outline of the disclosure to a local Revenue Canada official, then following up with details upon request. A further incentive to be forthcoming about past unpaid tax is that there is no limitation period binding Revenue for unfilled returns or false or misleading information. The 1995 budget added yet another reason, by raising the penalty interest on unpaid taxes by another two percent, to four percent plus the prescribed rate.

(15) Until 1993, a deceased's estate could make an RRSP contribution on behalf of a deceased within 60 days of death, getting a useful deduction and enlarging the RRSP which can then be moved tax-free to the surviving spouse. In 1993 the rule changed to allow RRSP contributions up to 60 days after the year of death, in line with contribution deadlines for all other taxpayers, and thus giving executors more time to take advantage of this useful planning tool.

(16) As of January 1, 1993 "spouse" includes any opposite sex partner with whom a taxpayer co-habits for at least 12 months, or who is a parent of a child of whom the taxpayer is a parent. The common-law "marriage" is deemed to continue until severed by a bona fide separation of at least 90 days. The purpose of the changes is to reflect the changes in Canadian society with respect to taxpayers' legal marital status. This will help co-habiting couples who until now were denied spousal RRSP contributions. However, these changes will penalize couples who have been claiming child tax credits, equivalent-to-married amounts, GST credits and child care expenses in situations which would have been disallowed had they been deemed married. In 1995 a legal challenge under s.15(1) of the Charter of Rights and Freedoms was launched by the Canadian Union of Public Employees (CUPE) in the Ontario Court (general division) to expand the definition of "spouse" in the Income Tax Act to include same-sex partners. The immediate issue is whether a registered pension plan which so defines "spouse" can be de-registered by Revenue Canada. CUPE lost its application and has appealed to the Ontario Court of Appeal.

(17) Underlined portions indicate changes from the 1994 Guide.

DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

THE INCOME TAX ACT CONTAINS NO STATUTORY DEFINITION of "income" although Section 3 «28» does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

The distinction between an employee and a self-employed individual is a question of fact. The tests developed by the courts to determine the nature of the relationship are:

(1) control test — the degree of control over not only what is to be done but how it is to be done, though in the case of professionals or the highly skilled, control over how work is performed is difficult, and therefore this test is in itself inconclusive;

(2) integration or organization test — looks to whether the individual is part and parcel of an organization such that his/her work forms an integral part of its over-all business;

(3) economic reality test — an individual is less likely to be an employee if he bears risk of loss or has a chance of profit;

(4) specific result test — an individual who is engaged to ensure his/her services are generally at his/her employer's disposal is more likely an employee than one who is engaged to ensure completion of specific work. Based on these four tests, the court then looks at the overall picture to determine if the person is an employee or independent contractor. (See CAUT Bulletin Dec. 1980, p. 8 for some additional details).

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his/her "contract of service" as set out in sections 5 and 6 «32-33», «36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»).

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a "contract for services".

A professor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the

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form of capital cost allowances (depreciation), as provided by the Act.

In the 1991 *Bart* case, heard in Federal Tax Court, the taxpayer, a business professor, contracted with a foreign university to teach a course and he called the fees earned and expenses incurred those of his/her consulting business. In deciding that he was actually an employee and had entered into a contract of service rather than a contract for services (self-employed), the court noted that the most cogent evidence was the employment contract itself, and noted that the letter of appointment from the university was to the taxpayer personally not to the business.

In *Martinez* (1995), a professional engineer was held to be an independent contractor, not an employee of Z CO, because he worked on a month-to-month term, reported weekly to Z on his progress but designed and oversaw the work after Z defined what it needed, provided his own tools and — unlike the other engineers at Z — was not provided a company car. Conversely, in *Korpan* (1995) the deciding factor in classifying the taxpayer as an employee was that he bore no risk of financial loss.

EMPLOYMENT INCOME

A TEACHER'S SALARY RECEIVED AS RECOMPENSE FOR TEACHING and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

FRINGE BENEFITS INCLUDED IN INCOME

Examples of fringe benefits which must be included in income are as follows:

- (1) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;
- (2) allowances for personal or living expenses received from his/her employer;
- (3) the value of the benefit received through an employee's personal use of an automobile owned or leased by his/her employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The personal portion of operating costs is a separately calculated benefit, based on the personal kilometres driven multiplied by 12 cents per kilometre.
- (4) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. Benefits received from such a plan will not be included in income as long as your employer has not made any contributions to the plan, however small. (Consult IT-428 for further details);
- (5) premiums paid by the university for group life insurance;
- (6) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances. If an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit may be reduced. For a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a \$25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;
- (7) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their spouse and children;
- (8) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows: (a) \$2,000 for each year up to and including 1995 that an individual was employed by the employer or a related party; plus (b) \$1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement. These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

(4) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee if such services are non-discriminatory;

(3) an employer's contributions to a group private supplementary health services plan, (including dental services) for employees as well as the value of benefits flowing from the plans; since May 21, 1993, Quebec considers these contributions as a taxable benefit. But this benefit can be claimed as a medical expense.

(4) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;

(5) free parking provided for employees;

(6) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his/her employment;

(7) the employer's contributions to a wage loss replacement plan for employees. Receipts from such a plan are exempt where the plan was funded completely by the employee. There are in addition exemptions for payments from plans which existed in 1971 and for events causing illness or disability which occurred before 1974.

(8) transportation passes except for airline passes if the employee travels on a space-confirmed basis and is paying less than half the economy fare for the flight in question;

(9) certain consulting services which, generally, are in the areas of health, termination, or retirement.

FRINGE BENEFITS EXCLUDED FROM INCOME

Examples of fringe benefits which need not be included in income are as follows:

- (1) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;

(2) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee if such services are non-discriminatory;

(3) an employer's contributions to a group private supplementary health services plan, (including dental services) for employees as well as the value of benefits flowing from the plans; since May 21, 1993, Quebec considers these contributions as a taxable benefit. But this benefit can be claimed as a medical expense.

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(8) transportation passes except for airline passes if the employee travels on a space-confirmed basis and is paying less than half the economy fare for the flight in question;

(9) certain consulting services which, generally, are in the areas of health, termination, or retirement.

DEDUCTIONS AVAILABLE TO EMPLOYEES

Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable.

Allowable deductions from employment income include the following:

(1) legal expenses—an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «77»);

(2) teacher's exchange fund—a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by him/her in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).

(3) travelling expenses—incurred by an employee: (a) who is ordinarily required to carry on the duties of his employment away from his/her employer's place of business or in different places; and, (b) who has a contractual obligation to pay travelling expenses in the performance of his/her duties and for which he is not reimbursed by a travel allowance. The employee must include form T2200 «TP64.3» signed by the employer with his/her return.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment are not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. These expenses are subject to a limit of \$300 per month for interest and a maximum capital cost of \$24,000. (Paragraph 8 (1) (j) «64»). (IT-272R) (See "Automobile Expenses"). The deductibility of automobile lease payments is limited to \$650 per month; GST input tax credits are similarly restricted.

Employees may be eligible for a rebate of GST paid for these expenses. To claim this rebate, the taxpayer must complete form GST 370, (VD-358 for Quebec QST) "Employee and Partner GST Rebate", and attach it to his/her return.

(4) dues and other expenses of performing duties — (a) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning employment income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) «68a») — (b) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (iv) «68b») — (c) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) «78»).

(5) contributions to a registered pension plan (RPP) of amounts permitted under the terms of the registration of the plan. It should be noted that, for defined benefit plans only, contributions in respect of pre-1990 years of past service during which the taxpayer was not a contributor to a pension plan, may be deducted up to a maximum of \$3,500 each year. For years of pre-1990 service during which the employee was a

contributor, the \$3,500 is reduced by any contributions made in the current year to his/her registered pension plan. For example, in addition to his/her 1994 RRSP limit, an employee in 1994 may contribute up to \$3,500 in respect of a pre-1990 year of service in which the employee had made no contribution to a defined benefit plan. This additional contribution limit relates only to defined benefit registered pension plans, not to money purchase plans or RRSPs. Undeducted past service contributions carry forward indefinitely, so that if you are already making \$3,500 per year of current service contributions, you will not begin to deduct your past service contributions until you retire, and then you can deduct them at \$3,500 per eligible year. (See "Pension Reform" for details).

Supplemental plan arrangements for members at their allowable pension contribution limits have been established at some universities. These plans have special conditions attached to them and outline detailed procedures for the administration of such funds. Specific information about them ought to be obtained from those universities which have implemented such arrangements.

(6) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. (Until 1995 the 40km distance had to be measured in a straight line, but the *Ciannakopoulos* decision in the Federal Court of Appeal changed the test to 40km by the shortest normal route — see preface note 13). Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his/her spouse has sold their old residence as a result of the move. (Paragraph 62(3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", Special release IT 178R2, IIMP 347-1 and form T1-M).

If the moving expenses are greater than the income earned at the new location, in the year of the move, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return. However, such income can include part-time income earned in the new city, even if the primary purpose of the move was for educational reasons. And if the student is married and the spouse takes up employment in the new centre, the spouse may claim costs of moving the family. Even if the taxpayer has too little income to need the moving deduction, he/she should still keep a careful record of the costs of moving since they reduce net income or taxable income, and many provincial tax credits (and the child benefit payments) are calculated based on the net or taxable income.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

Some taxpayers who are relocated are offered employment contracts which include lump-sum payments to compensate for higher housing costs in the new centre. An interesting case arose in 1993, when Revenue Canada tried to include such a payment in the taxpayer's income. The courts held the payment to be a non-taxable reimbursement, because it was clear he had to sell his/her home in a lower cost city and buy a comparable new house as a condition of receiving the money, and the contract also made it clear the payment was not compensation for services but reimbursement of increased expenses from which the taxpayer derived no profit: *Splane v MNR*. However, it is important that the taxpayer receive the money as reimbursement for actual costs, and that this reimbursement be determined on a clearly quantifiable basis. In the 1994 case *Roland M. MacDonald* the taxpayer received a monthly allowance of \$700 to subsidize the higher housing costs he incurred upon transferring to Toronto from Regina. He relied on *Splane* but the Federal Court of Appeal found the \$700 to be a taxable allowance, not a subsidy, and held against the taxpayer. *Splane* was further restricted by the 1994 *Phillips* case, which distinguishes losses from selling an old home (e.g. loss arising on the sale because it has been sold on short notice in a flat market, or a loss caused by higher interest rates in the new centre due to the premature discharge of the old mortgage) from higher living/housing costs in the new centre. A compensation payment which is based on the quantifiable loss on sale is not taxable, but payments which amount to a subsidy of expenses incurred in buying a new house are treated differently.

The 1995 *Hofele* and *Dan Krull* decisions offer examples where courts allowed plans to be non-taxable because the subsidy was quantified. In each case, interest paid by an employer on the extra mortgage borne by the employee in a more expensive city to buy a house comparable to the one sold in the previous city was held not to be a taxable benefit. The courts held that the taxpayer's financial position was only maintained, not improved, since the equity in the house was unchanged. But in *David Krull*, a taxpayer who had no future with his company unless he accepted a transfer was granted similar terms and was held to have received a taxable benefit, on the basis that had he stayed he would have been unemployed, so moving did represent a real financial improvement.

This area is still being defined, and it is suggested that great care is required to identify and quantify the reimbursable loss, and to confirm that the payment does not represent an improvement in the taxpayer's financial position (see preface note 3).

(7) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most useful of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The deduction is \$5000 for each eligible child under 7 years of age at the end of the year; or who has a severe and prolonged physical or mental impairment. For children over 6 but under 14 at any time in the year the deduction is \$3000 each. In Quebec, the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to \$150 per week are claimable for a child who is either under 7 years of age at the end of the year or is severely impaired; and \$90 per week in the case of children under 14. Attendance at hockey and similar schools also qualifies. Expenses may be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant. The 1995 *McLain* decision also allowed a child care deduction during a period of doctor-ordered rest, required by the taxpayer so she could be able physically to return to work after a long illness.

In Quebec, since 1994, the child care expense deduction has been replaced with a refundable tax credit based on family income. This tax credit, whose rate varies from 75% to 26.4% of eligible expenses, is subject to net family income.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programmes and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250(1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada, is not deemed to be a resident under Subsection 250(1) unless he/she fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

In the important 1993 Supreme Court of Canada decision in *E.C. Symes*, the court ruled against her attempt to claim as a business expense the cost of the nanny she employed to care for her children while she ran her law practice. The court held that these were personal expenses not laid out to earn income and should be subject to the limits imposed on personal child care expenses.

(8) Self-funded leave of absence

Regulation 6801, issued on February 4, 1988, exempts certain leave-of-absence arrangements from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The regulation basically provides that for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must be in writing and provide that: (a) no more than 33 1/3 per cent of the employee's salary may be deferred; (b) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral; (c) throughout the period of leave the employee does not receive salary from his/her employer directly or indirectly; (the employee may during the period continue to receive reasonable fringe benefits); and (d) the employee must return after the period of leave to his/her employer for a period of time not less than the leave period. Note that contributions to the plan should be held in trust for the employee, and interest on it is taxed to the employee in the year it is earned.

(9) Stock Savings Plan (SSP) (Quebec residents only)

An individual residing in Quebec on the last day of the taxation year may deduct from his/her taxable income, for the purposes of Quebec tax only, the cost of eligible stocks or convertible titles purchased during the year for a Stock Savings

Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks, the convertible titles or 10% of his/her earned income. A particularly interesting feature is the permanent tax savings if the stocks or titles are left at least two years in the Plan. Stocks or titles will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates or titles must be sent directly to a broker and held by him/her for safekeeping. Certain stocks issued by a small corporation are eligible for a deduction equal to 100% of their purchase price. The convertible titles are eligible for a deduction equal to 50% of their purchase price if issued by a small corporation (less than \$250 million).

(10) Alimony and Maintenance Payments

Prior to 1993, alimony payments could be deducted if made pursuant to a court order or a written separation agreement, as long as they were paid on a periodic basis, but maintenance payments (to a separated spouse or ex-common-law spouse) had to be under court order. The new definition of "spouse" (see preface note 16) does away with this distinction and apparently common-law spouses no longer require court orders, only a written separation agreement. It appears that a pre-1993 breakdown of a common-law relationship severed without court order cannot be retroactively validated under the new rules, but if the same couple reunited after 1992 then split up they could fall under the new rules.

Amounts under the separation agreement or court order are deductible to the payor and taxable to the recipient, provided they satisfy all of the criteria required by the Income Tax Act. (See also preface note 8). If recipient spouses direct their alimony to a third party, they are still taxed as if they had received it. The key is who has the legal right to enforce payment, and if it is the recipient spouse, as in the 1995 *Arzouli* case, then even if she directed the paying spouse to send the money to the landlord, it is still the wife and not the landlord who could legally sue for non-payment, and hence, the amount is taxable to her and deductible from the payor's income. The payments must be periodic: a lump-sum payment is disallowed unless it is a catch-up of overdue periodic payments.

Legal fees for divorce proceedings or to establish a right to alimony or maintenance are not deductible, but fees involved in suing a spouse to enforce a court order are. Costs of defending such an action, or of defending an action claiming increased maintenance, are non-deductible.

(11) Registered Retirement Savings Plan Contribution Comments follow with respect to its application to 1991 and subsequent years. Allowable amounts reduce net income.

After 1990 the absolute dollar limits were increased as follows under pension reform: for 1991 to \$11,500; for 1992 and 1993 to \$12,500; for 1994 to \$13,500; for 1995 to \$14,500; and for 1996 to \$15,500. After 1990, the 20% limit was reduced to 18% of earned income. These limits are reduced by a "Pension Adjustment" for those who are members of a RPP. The adjustments are based on the prior year. Employers are required to report each individual's Pension Adjustment to Revenue Canada which then reports the RRSP limit to the taxpayer.

Beginning in 1991 the amount by which an individual's annual limit exceeds the amount actually contributed to an RRSP may be carried forward to increase an individual's annual limit in the future for up to seven years. (See "Pension Reform" for additional comments).

It is worth mentioning that in addition to contributing to your own RRSP, you may also contribute to a plan in the name of your spouse, subject to the rule that contributions to your plan and the spousal plan combined are subject to your overall contribution limit. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be noted that if you contribute to your spouse's RRSP, any withdrawals within two years of contribution are included in your income. (The time-limit starts from the year in which the contribution was made, not deducted, so if a taxpayer contributes to a spousal RRSP in February 1994 and deducts it from his/her 1993 income, he/she will be taxed on any withdrawals made before 1997.) Interest on funds borrowed to contribute to RPPs and RRSPs is not deductible.

If an individual has received a retiring allowance (which by definition includes a severance settlement), he/she may transfer a portion into his/her own RRSP subject to the limits mentioned in the "fringe benefits" section (see preface note 11).

A taxpayer is allowed to transfer funds on a tax-free basis from his/her RRSP to a RRSP for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Your RRSP must be collapsed before December 31 in the year you become 71 years of age.

You will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

- an annuity for life,
- an annuity for a fixed term, or
- a registered retirement income fund (RRIF), out of which payment will be made to you each year.

The rules governing payouts from RRIFs changed effective the beginning of 1993. The new rules increase the proportion of total RRIF assets which must be paid out as RRIF

income from age 71 to 77; beyond age 78, the minimum payout percentage under the new rules is lowered. RRIIFs set up before 1993 can choose to keep the present (lower) payout percentages up to age 77. Thereafter, all RRIIFs regardless of their year of creation are subject to the same percentage payout rules. The pre-1993 rules required that 100% of all assets be paid out by age 90. The new rules impose no time limits at all.

In addition to annuities or RRIIFs, changes are currently in progress which will eventually permit a taxpayer to delay buying an annuity until he/she turns 80, while allowing him/her to withdraw a portion of the principal annually. These "life income funds" are designed as an alternative to life annuities, allowing the LIF holder to manage his/her money after it is transferred from an RRSP. Quebec has already allowed LIFs, and Ontario is finalizing its own plan, differing from Quebec in that the spouse's written consent is required before purchase. In Ontario, the LIF is required to be registered with Revenue Canada; in Quebec, with Revenue Canada and Revenue Quebec. Currently, Alberta, Saskatchewan, Manitoba and Nova Scotia are moving to implement LIFs.

Individuals are permitted to have more than one RRIF. In addition, it is now permissible to withdraw any amount above the minimum presently prescribed in a year from a RRIF. Payments from a RRIF may start at any time after purchase.

(12) Home Office (T2200's, TP64.3n)

It is worth noting that a taxpayer may be deemed an employee, but if he/she is not provided with an office by the employer, and the employer so certifies on a form T2200 (Quebec, TP64.3), then a room set aside in the employee's house and used solely for the purpose of earning income can be claimed as a home office. The employee can deduct a proportionate part of the rent, or, if an owned home, he/she may deduct a reasonable proportion of maintenance costs (fuel, electricity, cleaning, minor repairs).

PENSION REFORM

The major aim of the pension rules in place since 1990 has been to increase the tax-assistance limits for all types of pension plans. In particular, there has been an attempt to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation is prepared by the employer and indicated on the employee's T4. This pension adjustment is based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The taxpayer receives with his/her notice of assessment, information indicating the amount of RRSP contribution room he or she has (i.e. how much the taxpayer can contribute to his/her RRSP).

It is to be noted that even individuals in a defined benefit pension which provides the maximum benefit will still have \$1000 of RRSP room.

Also taxpayers will have up to seven years to use any available RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as was the case under the previous system. On the other hand, the taxpayer can make a contribution in a year (subject to the limits) and not claim the deduction until a later year when, for example, his/her income is taxed at a higher rate. Another provision previously allowed an individual to contribute up to \$8,000 in excess of his/her limits, and while he/she did not get a tax deduction for the contribution, interest thereon accumulated tax-free. The \$8,000 overcontribution limit was reduced to \$2,000 by the 1995 budget beginning January 1, 1996. Individuals with excess contributions above \$2,000 must first apply contribution room, as it becomes available, against the excess contribution balance until it reduces to \$2,000. The \$2,000 remains as a lifetime overcontribution "cushion" for the taxpayer in the event that the calculations for the new rules governing integration of registered pension plan contributions and RRSPs result in the taxpayer exceeding his/her RRSP limits. Apart from the "cushion" the normal rules which impose a 1% per month penalty on excess contributions would apply, so careful use of the lifetime overcontribution "cushion" is recommended.

The maximum contribution limits were first revised in the February 1992 budget, and again in 1995, and are now as follows:

Year	RPP Money Purchase Limit	RRSP Limit
1990 (a)	\$ 3,500	\$ 7,500 (b)
1991	\$ 12,500	\$ 11,500 (c)
1992	\$ 12,500	\$ 12,500
1993	\$ 13,500	\$ 12,500
1994	\$ 14,500	\$ 13,500
1995	\$ 15,500	\$ 14,500
1996	\$ 13,500	\$ 13,500
1997	\$ 14,500	\$ 13,500
1998	\$ 15,500	\$ 14,500
1999	indexed	\$ 15,500
2000		indexed

(a) The dollar limits for 1990 were limited to 20% of earned income; thereafter the limit is 18% of earned income. Starting in 1990, earned income does not include pension income. However, beginning 1991, earned income includes disability benefits paid under CPP/QPP.

(b) This limit is reduced to \$3,500 minus employee pension contributions for those entitled to benefits under pension plans or Deferred Profit Sharing Plans (DPS's), where a contribution was made in the year.

(c) The limit for 1991 and subsequent years is reduced by the amount of any PA (Pension Adjustment) for the preceding year. The carry forward of unused RRSP room to a subsequent year first applied in 1991.

The February 1995 budget indicated that consideration is being given to the concept of "pension adjustment reversals" (PAR's), which are designed to return contribution room to members of registered pension plans who have lost RRSP room due to pension adjustments based in part on employer pension benefits which for any number of reasons, do not vest. Apart from PAR's, such employees do not secure full benefits of the registered pension plan but never are able to make up the loss by contributing to a private RRSP.

RRSP holders are allowed to borrow tax-free up to \$20,000 of existing funds from their RRSP to buy a principal place of residence. Couples (including common-law spouses) can each withdraw up to \$20,000 for a jointly owned home, if it was not previously owned by either spouse. A taxpayer cannot put funds into his/her RRSP and then borrow them to put toward a house: the rules only allow a taxpayer to claim an RRSP deduction for contributions in excess of withdrawals under this plan.

This temporary programme was transformed into a permanent programme by the 1994 budget and allows first-time home buyers to use RRSP funds to buy a house after March 1, 1994, by tax-free withdrawals of up to \$20,000 to buy a house by October 1 of the calendar year following the year of withdrawal. A taxpayer is deemed a first-time buyer if neither the taxpayer nor his/her spouse has owned a principal residence for at least the five calendar years preceding the date of withdrawal. The new rules require that, to be eligible for a deduction for income tax purposes, funds deposited in an RRSP need only remain in the RRSP for 90 days prior to withdrawal under the terms of the revised homebuyer's plan. Repayments of the withdrawn funds are to be in installments of up to 15 years, beginning the second calendar year following the calendar year of withdrawal. Repayments made in the first 60 days of a calendar year are allowed as repayments relating to the previous calendar year.

SCHOLARSHIPS AND GRANTS

SCHOLARSHIPS, FELLOWSHIPS, BURSARIES AND PRIZES

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R3 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R3, paragraph 10).

Paragraph 56 (1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. However, if the grantee spends the award money "in the production of a literary, dramatic, musical or artistic work", then in calculating the taxable amount, the grantee can deduct from the awards all outlays made to qualify for the award, up to the amount spent in the production. The eligible outlays do not include personal living expenses or reimbursed or tax-deductible amounts. Where a grantee receives payments of \$500 or more in two successive calendar years, the \$500 deduction may be claimed in each year resulting in a total deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

RESEARCH GRANTS AND EXPENSES

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (1) (n) «312g» (IT-75R3, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses. (Paragraph 56 (1) (o) «312h» and the \$500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada Taxation has now expressed its view of what can be considered a research grant. If the primary pur-

pose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R3 also states that where there are two purposes, as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the university. In this regard, it is important to note that recently, Revenue Quebec re-assessed certain recipients of university research grants from universities in Quebec, on the basis that they were in receipt of employment income notwithstanding that the funds were described as research grants. This logic is the basis of IT-75R3 paragraph 22 which says, "Individuals (such as university faculty members) whose duties of employment include research responsibilities are not entitled to treat a portion of their regular salaries as a research grant when they engage in the type of research work ordinarily expected of them under their terms of employment." It appears the recipient must establish he does not normally engage in research of the type proposed, if he wishes to characterize the funds as a research grant rather than merely salary by another name.

Awards described as "fellowships" are taxed as fellowships under paragraph 56 (1) (N) if its primary purpose was to further the education and training of the recipient. If the primary purpose is research it is included in income under paragraph 56 (1) (O). It is worth noting that while both subparagraphs (N) and (O) recognize personal or living expenses, the strict wording of (N) recognizes expenses incurred in fulfilling the conditions under which "a scholarship, fellowship, bursary or prize that is to be used by the taxpayer in the production of a literary, dramatic, musical or artistic work" was received.

A researcher is entitled to claim his/her expenses of travelling

(1) between his/her home and the place at which he temporarily resides while engaged in the research work;

(2) from one temporary location to another; and

(3) on field trips connected with his/her work (IT-75R3, paragraph 32).

The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependants is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependants.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R3, paragraph 34).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his/her eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R3, paragraph 33).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of \$500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his/her university for a research grant in lieu of all or part of his/her salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See "Sabbatical Leaves").

It may be noted that the recipient of both a fellowship and a research grant may deduct \$500 (or \$1,000 if receipts span two calendar years), from his/her fellowship, as well as the total amount of his/her research expenses from his/her research grant.

SABBATICAL LEAVES

ONLY THE CANADIAN INCOME TAX ASPECTS OF SABBATICAL leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

RESIDENCY

A Canadian resident is subject to Canadian Income Tax on his/her world income, whereas a non-resident is only subject to tax for certain Canadian sourced income. The question of whether or not you are resident in Canada for tax purposes is therefore significant.

Revenue Canada, Taxation issued IT-221R2 dealing with residency. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependants and personal property and social ties.

Dwelling Place — "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his/her occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependents — "If a married individual leaves Canada, but his/her spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties — "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc.) or social ties (e.g. club memberships, etc.) within Canada after his departure."

Other Residential Ties — Other ties that may be relevant are the retention of:

- (1) provincial hospitalization and medical insurance coverage;
- (2) a seasonal residence in Canada;
- (3) professional or other memberships in Canada (on a resident basis); and
- (4) family allowance payments.

OVERSEAS EMPLOYMENT EXEMPTION

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax (Section 122.3). An employee may be granted an income-tax reduction of up to 80% of his/her overseas remuneration. This credit is based on maximum annual remuneration of \$80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

RESEARCH EXPENSES DURING SABBATICAL

A university teacher who plans to carry on research during sabbatical leave should arrange his/her affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the guidelines in IT-221R2 as discussed above.

Sabbaticals (Residents of Canada) — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he/she actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his/her world income. If one is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, one should make certain that he/she receives sufficient sabbatical income in the form of research grants to cover research expenses.

Sabbaticals (Non-residents of Canada) — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are:

- (1) sabbatical salaries, business or professional income, research grants, fellowships, etc.,
- (2) investment income and
- (3) rental income.

A taxpayer must file an individual income tax return in respect of the income included in class (1) above, (IT-7SR3, paragraph 38). Non-residents are allowed to claim personal credits only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. This limitation was broadened to allow credits such as medical expenses and certain other credits where there are certain additional types of income as specified above (Section 115). Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

- (1) the work is performed outside Canada, and
- (2) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his/her employer.

(See "Canadian Investment Income of Non-Residents" for the tax treatment of non-resident investment and rental income.) Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

LEAVES OF ABSENCE TAKEN ABROAD

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada he/she must declare and pay tax on his/her world income. If one establishes non-resident status he/she is then taxable in Canada only upon income from sources within Canada. One may, however, become taxable on part or all of his/her world income in the new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his/her tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094».

A taxpayer who plans to abandon temporarily his/her Canadian residency should consider the rights to claim a tax credit for Canadian income taxes under the tax laws of the new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his/her salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

BUSINESS INCOME

MANY TEACHERS PROVIDE SERVICES AS INDEPENDENT CONTRACTORS for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income. Such individuals will need to become familiar with the GST rules which may apply to this business activity.

The GST is designed as a tax on the final consumer although it is imposed on a multi-stage basis. Therefore, each registrant (which in very general terms is anybody delivering a good or service) charges GST on the goods or services it sells and pays GST on the goods or services it buys for which it will claim an input tax credit. All it remits to the government is the net amount.

The "small supplier" provision in the legislation gives a business generating less than \$30,000 of taxable sales the right to choose whether to register. The principal advantage of registration is the ability to claim a credit or refund for the GST on purchases used in the business. While the trader, if registered, also has to charge GST on its sales, this should not be disad-

vantageous where the sales are to another registrant who will be entitled to receive a credit for the tax charged.

The main disadvantage of registration is that records have to be maintained and periodic returns filed which may prove costly in either time or professional fees.

The "quick method" of filing allows a registrant charging GST to keep the GST less a remittance based on a fixed percentage of sales, the difference to be in lieu of any input tax credits on non-capital outlays. (Note that GST on capital items purchased will always be refunded regardless of the filing method chosen). Also, qualifying small businesses can file once a year rather than quarterly. Qualifying businesses include manufacturers, retailers and service companies with annual sales under \$200,000; food stores with sales under \$500,000; but do not include legal, accounting or financial consulting businesses. The fixed percentages range from 1% for food stores, to 3% for retailers, to 5% for manufacturers and services.

Quebec is at present committed to harmonizing its provincial sales tax with the federal GST. Quebec imposes a provincial sales tax (QST) of 6.5% on goods and services. The tax is in addition to the 7% GST, for a combined rate of 13.96%.

All music lessons, regardless of the level taught, are considered "educational services" and are therefore GST exempt. Tutoring is also tax exempt as an "educational service", as long as the tutoring follows a school curriculum. Otherwise GST must be charged. All books are subject to GST taxation, regardless of whether they are purchased for educational or recreational purposes. In Quebec, books are exempted from QST.

Most medical services provided by health care professionals are exempt. Suppliers of medical services do not charge their patients but cannot claim back GST paid on inputs either. Those professionals whose spouses own a corporation will want to review their activities since wages paid directly by them are exempt whereas charges to them by a service corporation attract GST resulting in an additional cost to the professional as a taxpayer.

Charities registered for income tax purposes are generally exempted from charging GST, although this does not extend to activities commercial in nature. No GST is levied on such activities as sales of tangible goods if salespersons are volunteers and prices are not over \$5.00; admission tickets if not over \$1; admissions prices to films or shows if tickets are priced at cost; services targeted to underprivileged or disabled children; memberships in public bodies. The rules and exemptions are complex and should be consulted. However, charities are also given a 50% rebate for GST paid on purchases for non-commercial use, and application can be made on a pre-scribed form. Receipts need not be filed but should be retained in case of a later query or audit.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where the subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

CONTRACT FOR SERVICES

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

- (1) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he/she requires to attain the desired result. (Interpretation Bulletin IT-312, paragraph 4).
- (2) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him/her in providing the services should be clearly defined in a formal contract or exchange of correspondence.
- (3) The employment of the services of others by a teacher in carrying out his/her contractual obligation is evidence of a contract for services.
- (4) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests discussed earlier in this guide.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP «QPP» or UIC on these payments. Adminis-

tratively, this greatly strengthens the teacher's position when reporting the fees as business income on his/her tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient may experience some difficulty in persuading the District Taxation Office that it is business income. His/her prospects for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». Some universities will honour such requests.

Clearly, it is to a teacher's advantage to have all business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in the home in order to earn business income, the expenses of the office are deductible from his/her business income. (See "Home Office Expenses"). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that this deficiency must be paid when his/her annual income tax return is subsequently filed. Furthermore, taxpayers with income on which tax is not deducted at source and which attracts at least \$2000 (\$1200 for Quebec residents) of tax in the year are required to make quarterly instalment payments, failing which interest will be charged on the deficiency (See Individual Income Tax Return for calculation of "Net Income") (Subsection 156 (1) «126»).

FISCAL YEAR

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1995. The income for the twelve months ending January 31, 1995 will not be reported by the taxpayer until he/she files the 1995 income tax return, despite the fact that 11/12ths of the business income was earned in 1994.

The February 1995 budget introduced new rules concerning fiscal year-ends, setting up a mechanism whereby the sub-period income which in the previous system was untaxed until the business's final year, is now taxed over the next ten years (see preface note 12). The taxpayer must elect one of two alternative methods of recognizing business income:

- (1) Beginning December 31, 1995 go to a December year-end or
- (2) Retain the existing year-end, filing every year by projecting income to December 31 on the basis of a pro-rating of the results of the most recent fiscal year, adding the current sub-period's projected income and subtracting the previous year's to correct for over- or under-projections from the previous year.

In either scenario, income for the next ten years will be increased by adding a portion of the sub-period income from 1995 — 5% in the first year, 10% in the next eight years, 15% in the final year (2004).

Example: Assume \$5,000 monthly income to December 1995, \$6,000 monthly thereafter, and a May 31 year-end.

Alternative 1 — This assumes adoption of a December 31 year-end in 1995. In 1995 it is necessary to prepare two financial statements — one for the fiscal year ending May 31, 1995 and one for the sub-period June 1 to December 31, 1995. In 1995 the taxpayer is taxed on the sum of these two incomes less a reserve of 95% of the sub-period income, which is added back to 1996, then reduced by 85% of the sub-period income, until the remaining 15% is added back in 2004.

	1995	1996	1997
Income:			
June 1994 - May 1995	\$ 60,000		
Jan. - Dec. 1996		\$ 72,000	\$ 72,000
Sub-Period (a)	35,000	33,250	29,750
Less: Reserve	33,250	29,750	26,200
	\$ 61,750	\$ 75,500	\$ 75,500

(a) \$5,000 x 7. The actual calculation must be made based on days, not months.

Alternative 2 — This assumes no change in the May 31 year-end, and hence no need for a second 1995 statement of income. A sub-period income each year for the seven months from June to December is added to the fiscal year's income, and from this is deducted the previous year's projected sub-period income, so that differences between the pro-rata projections and actual results correct themselves every year.

In addition, income for the 1995 sub-period based on the results for the fiscal year ended in 1995 (in our example 7/12 of the results for the year to May 31, 1995) is added to 1995 and 95% deducted as a reserve, reducing by 10% PA, until — as in alternative 1 — the entire reserve is taken into income in 2004 (or earlier if desired).

While alternative 2 allows a taxpayer to continue using a non-December year-end, once a December 31 year-end is

adopted, no change back is permitted. The election to retain the current year-end date must be made by the individual's filing deadline for the 1995 tax year, which will be June 15, 1996 for individuals reporting business income.

	1995	1996	1997
Income (a)	\$ 60,000	\$ 65,000	\$ 72,000
Add: Current Year			
Inclusion (a x 7/12)	35,000	37,917	42,000
Less: Previous Year			
Inclusion	—	35,000	37,917
	\$ 95,000	\$ 67,917	\$ 76,083
Transitional Adjustment			
Add: Previous Year	—	33,250	29,750
Deduct:			
1995 (95%)	33,250		
1996 (85%)		29,750	
1997 (75%)			26,250
	\$ 61,750	\$ 71,417	\$ 79,583

The above examples illustrate the general principles, but each taxpayer must decide in light of personal circumstances which alternative to use.

ACCOUNTING FOR PROFESSIONAL INCOME

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or the date when the bill would have been presented if there were no undue delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve for doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) «140, 150, 152»).

DEDUCTIONS FROM BUSINESS INCOME

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but is generally restricted to 50% of actual cost. Recovery of GST on these outlays is also now only 50%. One must be prepared to document such expenses with supporting receipts if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense is reasonable in the circumstances and intended to earn income.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

HOME OFFICE EXPENSES

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he/she may establish one in the home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible. Expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients.

If the taxpayer can meet these criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

- (1) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred.
- (2) a taxpayer who claims capital cost allowance renders himself/herself liable to taxable capital gains upon the office portion of his/her home when he/she sells or converts it to personal use.

Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R3, paragraphs «35, 36 and 37»). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (IT-120R3 paragraph «38»).

Capital cost allowance (CCA) on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and are applied to the fair market value at the time they were converted from personal to business use, or to cost if acquired directly for business purposes. In Quebec, computer hardware bought new and used for business purposes is deductible at the rate of 100%. At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be the applicable percentage rate of the residual balance which is described as the "undepreciated capital cost". (See example under "Automobile Expenses"). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

CONVENTION EXPENSES

The general rule is that a taxpayer may deduct from business income the cost of up to two conventions a year held by a business or professional organization related to the taxpayer's business. The law requires the convention be held at a location consistent with the territorial scope of the organization, but if the organization is an international one, this would allow deductibility of a convention held almost anywhere. A taxpayer can be required on audit to prove the convention helped him/her in earning income from business. He/she cannot deduct costs of a spouse or children (unless they are active in the business), and can only deduct 50% of the convention cost represented by food and entertainment.

AUTOMOBILE EXPENSES

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires a record of the total costs and of the portion reasonably attributable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in the home the costs of travelling between the office and the premises of the clients may be claimed.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance. Interest on car purchases before September 1st 1989 is limited to \$250 per month and \$300 per month for a car purchased after August 31, 1989.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada imposed a maximum value of \$20,000 including sales tax. Lease payments are restricted to the least of the payment, \$600 per month (\$650 per month for a lease signed after August 31, 1989), and the portion of the actual payment that \$20,000 is to 85% of the list price including sales tax. This maximum was increased to \$24,000 for acquisitions after August 31, 1989. (If the car was acquired after December 31, 1990 the maximum value of \$24,000 is exclusive of GST and provincial sales tax.)

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

Each auto purchased after 1987 for an amount exceeding the maximum must form a separate class for calculating CCA unless the vehicle is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. However, for autos purchased for less than the maximum, the old CCA rules continue to apply.

An example may help to clarify these rules:

Car purchased in 1993 for	\$ 15,000
Capital cost allowance for 1993	
30% of \$15,000 x 1/2	(2,250)
Undepreciated capital cost	
Dec. 31, 1993	\$ 12,750
Capital cost allowance for 1994	
30% of \$12,750	(3,825)
Undepreciated capital cost	
Dec. 31, 1994	\$ 8,925

If we assume the vehicle was sold or traded in 1995 for \$6,000 the loss of \$2,925 may be deductible in certain circumstances as a terminal loss, because the original cost was less

than the maximum. Again, assume that in 1995 the replacement vehicle cost \$25,000 before tax. The deduction for 1995 is 1/2 (half year rule for new assets) x 30% x \$24,000 at \$3,600. (This assumes no PST and fully recoverable GST. If PST is 8% and no GST is recovered, the car can be put into the relevant class for CCA purposes at \$27,600, i.e. to include PST and GST calculated on \$24,000.)

A statement of automobile expenses for 1995 might consist of the following:

Operating expenses	
Gasoline	\$ 2,000
Car wash	200
Parking	360
Repairs	700
Licence	60
Insurance	400
Finance charges	1,560
	<u>\$ 5,280</u>
Capital cost allowance (excluding any potential terminal loss)	<u>\$ 3,600</u>
TOTAL	<u><u>\$ 8,880</u></u>

Kilometres travelled	
Old car - odometer reading when sold	64,000 km
- odometer reading Jan. 1, 1995	<u>(33,000)</u>
Kilometres - old car	11,000
New car - odometer reading Dec. 31, 1995	<u>11,200</u>
TOTAL kilometres - both cars	<u><u>22,200 km</u></u>
Cost per kilometre - 40	
(\$ 8,880/22,200 km)	

TOTAL business use of automobile for the year 3,000 km

Automobile expense claim - 3,000 km x .40/km = \$ 1,200

For those registered for GST, and QST tax paid on these business expenses will qualify for an input tax credit. Before August 1995, no credit for QST was given on gasoline and vehicle costs.

BUSINESS OR PROFESSIONAL FEE INCOME

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year".)

The following statement is a typical example:

Income Statement for the Year Ending Dec. 31, 1995

Income - professional fees earned	<u>\$ 14,000</u>
Expenses	
Office (See Statement of office expenses) \$ 1,435	
Stationery and supplies	250
Books and periodicals	200
Professional society fees	460
Automobile (See Automobile expense claim) 1,200	
Capital cost allowance - furnishings	<u>480</u>
TOTAL	<u><u>\$ 4,025</u></u>
Net professional income	<u><u>\$ 9,975</u></u>

Statement of office expenses

Realty taxes	\$ 2,000
Interest on mortgage	7,600
Insurance	200
Heat	800
Telephone	250
Water	175
Light	<u>455</u>
TOTAL	<u><u>\$ 11,480</u></u>

One-eighth* \$ 1,435

*Assuming that the rules as discussed under Home Office Expenses are complied with, and the office occupies 250 square feet in a house of 2,000 square feet.

Statement of capital cost allowance - furnishings and equipment

Class 8 - 20%	
Undepreciated capital cost Jan. 1, 1995	\$ 2,000
Purchase - electric typewriter	<u>850</u>
	<u>\$ 2,850</u>
Less proceeds of sale of old typewriter	<u>50</u>
Undepreciated capital cost Dec. 31, 1995	<u><u>\$ 2,800</u></u>

Capital cost allowance for 1995	
20% of 2,000	\$ 400
20% of (\$850 - \$50)	<u>80</u>
2	<u><u>\$ 480</u></u>

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

INVESTMENT TAX CREDITS

The tax system contains rules permitting taxpayers to claim a tax credit for part of the cost of conducting scientific research. Eligible expenses include purchases of equipment and outlays for operating costs, as long as it is for work which is done by or for a Canadian controlled private corporation furthering "scientific research and experimental development", as defined by Revenue Canada.

This system allows tax credits or, in certain circumstances, cash refunds to companies engaged in research with commercial application, including many small companies incorporated by individual scientists. The rates vary among regions of Canada depending upon their state of economic development. Research salaries, including salaries paid to the incorporator, are eligible expenses. Since December 1992, the rules have been changed again to simplify determination of eligible "overhead" costs. Overhead-type outlays up to 65% of direct research salaries can be claimed.

Revenue Canada now requires that any application for investment tax credits be filed within eighteen months of the end of the fiscal year of any corporation.

These rules are potentially very helpful to researchers, but require careful professional guidance, particularly since many provinces have parallel programmes of their own with different rules. (See guidelines regarding re-filing of prior years' returns pursuant to the terms of the Fairness Package — preface note 9).

TAXATION OF ARTISTS, WRITERS AND MUSICIANS

On March 6, 1989, Revenue Canada issued Bulletin IT-504R. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes. Generally, the IT Bulletin recognizes that artists may take years to recognize a profit from their activities, but at the same time tries to distinguish between genuine artists engaged in artistic business and those merely engaged in a hobby. In *Daniel J. Brock* (1994) the principle was recognized that one criterion of business — as opposed to a hobby — is the reasonable expectation of profit. In the *Brock* case, a writer-teacher had losses in 1986-1989 of \$4,202, \$7,152, \$5,674 and \$3,858 respectively, and enjoyed his first sales only in 1992 (of \$6,286). His losses were disallowed on the grounds that he was not engaged in a profit-making venture.

Artists, writers and musicians should also refer to IT-311 (IMP 80-5) which covers the allowable expenses of musicians and self-employed performers and IT-312 (IMP 80-3R1) which contains guidelines on whether such individuals are employees or are self-employed. Musicians using their own instruments in employment will want to refer to a new section, 8 (Ixp), which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost allowances are deductible to the extent that they do not exceed employment income from this source. CAUT would be happy to advise anyone requiring clarification of points in these areas.

INCORPORATION

SIGNIFICANT TAX ADVANTAGES MAY BE OBTAINED BY INCORPORATING a business. The low tax rate allowed Canadian small businesses operating in particular provincial jurisdictions, combined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vary from 12% to 23%, compared to personal tax rates ranging from 24% to 53%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages besides the potential for tax deferral, include the possibility of splitting income among family members, and the potential eligibility of the shares for the \$500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation. The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

PERSONAL SERVICE CORPORATIONS

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do not achieve any undue advantage through the corporation, the only deductions allowed to the corporation are for the wages,

salaries and other employment benefits paid to these incorporated individuals. No other expenses are deductible.

Furthermore, such corporations now pay tax at the maximum corporate rate which is not significantly different from the highest personal rate. Thus there is little, if any, advantage to such arrangements at the present time.

In 1993, the Tax Court in *David T. McDonald Co.* looked at the taxpayer corporation set up by a man who had many years of experience in importing and marketing shoes representing a foreign producer in Canada. Revenue Canada failed to prove it was a personal services corporation (PSC), because McDonald had so many years in the trade that he was a credible consultant, and the corporation bought and sold on its own account. *Société de Projets ETPA Inc.* (1993) decided that the taxpayer company was not a PSC by determining that the company with which it did business exercised no control over the principal shareholder; the taxpayer company did some business elsewhere; rent was paid to the other company, and overtime costs borne by the taxpayer corporation; expenses and risk of loss were on the taxpayer.

BUSINESS INVESTMENT LOSSES

If one disposes of a share or loan receivable by a Canadian small business corporation, either by an arm's length sale or because the corporation is effectively insolvent, the resulting loss multiplied by the fraction of the loss which is allowable for that year (75% for 1990 and later years), may be deducted from income from other sources. The business must be carried on in Canada with 90% of its assets, valued at fair market value, employed in the business operation. Being effectively insolvent includes bankruptcy and cases in which it is reasonable to expect the corporation will be wound up, and where, in fact, it was dormant for 24 months.

MISCELLANEOUS

U.S. ESTATE TAXES

Unlike Canada, the U.S. imposes death duties on property owned in the U.S. including that owned by non-residents. The tax starts when total property in the U.S. exceeds \$60,000 and the rates escalate quickly. Because Canada has no similar tax there is, at least at this point, no offsetting tax credit. Holding such property in joint name ensures that each owner gets the \$60,000 exemption. Here again, those affected will need to seek professional advice.

ALTERNATIVE MINIMUM TAX

Alternative minimum tax (AMT) measures were introduced effective in 1986. Because of changes to the original proposals and a \$40,000 income exemption, this tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSPs after 1985. Taxpayers who in 1994 used the Lifetime Capital Gains exemption may have been impacted since the tax-free section of the gain was added back for AMT calculations. However, the AMT mechanism basically permits a taxpayer who pays excess tax in one year as a result of the AMT rules, to apply that excess against taxes payable in the succeeding seven years.

FARMS

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under the 1987 tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or losses.

The Government has decided to consult further with farm groups before implementing further changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

The law seeks to give full farming losses to bona fide farmers while restricting their deductibility in the case of those who farm as a hobby while deriving their main income from elsewhere. The decision in *E. Wurtz* (1993) defines the question a court will ask in determining if a farmer is full-time or not: was his or her other source of income "the fuel for the engine of economic survival during a period of an unbroken string of substantial farm losses"? If yes, his or her ability to deduct farm losses is restricted.

In *Alphonse E. Leblanc* (1994), the Court also looked to the investment in the business by the taxpayer. Dr. Leblanc had invested considerable time and some \$900,000 in his vineyards, as opposed to only \$78,000 of capital in his medical practice. He began to generate profit in his first year of commercial production, and the court treated him as a full-time farmer, with no restrictions on his deductible losses. It is important, however, to note that the courts will evaluate each farm loss case on its own merits, given the wide variety of circumstances which may be involved.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a "rollover" basis, or, if sold, may permit the vendor to claim the \$500,000 capital gains exemption. Many other considerations are relevant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

WORKS OF ART

Works of art may often provide taxpayers with non-taxable enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20% limit) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayer may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

INTEREST EXPENSE

One of the ways to improve personal cash flow is to eliminate debt on which interest is not tax deductible. Available cash should be used to repay funds borrowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes.

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation (subject to the capital gains exemption) as opposed to any return in the form of taxable income such as dividends or rent.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. In this regard, it is worth noting that interest on money borrowed to finance an investment or business may cease to be deductible when the property is disposed of and is not replaced by another property having a value at least equal to the amount of the loan. For example, interest on money borrowed to acquire a tax sheltered investment may cease to be deductible if the investment is sold. In such a case, it may be prudent to retain the investment until the loan can be repaid from available cash. Interest on loans for investment purposes is only deductible to the extent that it is actually paid in the year, unless the taxpayer computes his/her income on the accrual basis.

While the deduction of interest (and other carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years may affect the timing of the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of controlled companies might also consider receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which the interest expense is not deductible. The partners could then borrow new funds to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on or losses as a result of these loans will not be included in the calculation of "cumulative net investment losses". Where the individual is actively engaged in the business such losses will be business rather than investment losses.

CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

WITH A FEW MINOR EXCEPTIONS, DIVIDENDS, INTEREST, rents, royalties and other passive income, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his/her non-residency to companies, banks, and other institutions that pay him/her such income and direct them to withhold the tax and remit it to his/her District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his/her investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures involved and will perform this service for their customers.

CANADIAN DEPARTURE TAX

Persons who cease to be residents of Canada should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 128.1 «242-247»). Exemptions and elective provisions exist and should be investigated.

CANADIAN RENTAL INCOME

Non-residents. If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

1(a) The taxpayer may arrange with an agent, or his/her tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

1(b) The non-resident may then elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents, but without personal tax credits for himself/herself or dependants. He/she may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the amount already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the building since it will only be recaptured upon reoccupation and this will also render the property subject to capital gains tax. Capital cost allowance on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or Professional Fee Income").

For example, suppose a teacher rented his/her residence containing furnishings valued at \$10,000 on September 1, 1994 under a lease running from September 1, 1994 to August 31, 1995. He would be entitled to claim capital allowance of \$1,000 (1/2 of 20% of \$10,000) from rental income received during the period of September 1, 1994 to December 31, 1994. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1995 turns out to be greater than \$9,000 (\$10,000 minus capital cost allowance of \$1,000), then any excess of market value over \$9,000 will be recaptured in 1995. If the fair market value should exceed \$10,000 the excess is a capital gain, which is taxable at 3/4 of the ordinary tax rates in 1995. The teacher will be entitled to no capital cost allowance for 1995 in any event since the property was not in use as a business asset on December 31, 1995.

The above example assumes that the teacher had a cash profit (income before CCA) of at least \$1,000 during the period from September 1, 1994 to December 31, 1994. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.

Also, subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconveyed to be a personal use property (See "Election under Subsection 45 (2) «284»").

(2) As an alternative to the procedure described above, the non-resident may elect to file with Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return (under section 216 as described under 1(b) above) within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% depending on the treaty Canada has with the country in which the Canadian non-resident resides) of the net amounts of rental income (rent less expenses but before deducting CCA) which is available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

Residents. An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his/her world income including the net rental income of his/her home, if applicable. (See form T-776, Statement of real estate rentals).

ELECTION UNDER SUBSECTION 45 (2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have

reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his/her property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair market values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1), during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expenses except capital cost allowance) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instances where the employee has moved as a result of his/her employer wishing him/her to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

SUMMARY OF ADVANTAGES OF NON-RESIDENT STATUS

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

- (1) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
- (2) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.
- (3) Net rental income will probably be taxed at lower rates to non-residents than to residents.
- (4) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.
- (5) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his/her interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

IN ADDITION TO THE CANADA-UNITED KINGDOM INCOME Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of August 1995.

Argentina, Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon, Cyprus, Czech Republic, Denmark, Dominican Republic, Egypt, Estonia, Finland, France, Germany, Guyana, Hungary, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Latvia, Liberia, Luxembourg, Malaysia, Malta, Mexico, Morocco, Netherlands, New Zealand, Nigeria, Norway, Pakistan, Papua New Guinea, People's Republic of China, Philippines, Poland, Romania, Russia, Singapore, Slovakia, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, Zambia, and Zimbabwe.

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of August 1995.

The Agreement with South Africa was terminated September 23, 1985. The provisions of that Agreement cease to be effective in Canada for all taxation years ending in 1986 and subsequent years. Discussions have now commenced with a view to restoring the treaty.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws. This point is covered at Article 23 of the OECD Model Convention referred to below.

CANADIAN TAX CREDIT FOR FOREIGN TAXES

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

CANADIAN TAXATION OF SABBATICAL SALARY

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he/she is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in paragraph 115 (2) (c) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

THE O.E.C.D. MODEL CONVENTION

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977, and updated on July 23, 1992. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model. The 12 page Model Convention contains 30 articles broken down into 7 chapters which cover scope, definitions, taxation of income (articles 4, 14, 15, 19 and 20 which are summarized below are included in this chapter), taxation of capital, methods of elimination of double taxation, and special provisions for teaching remuneration.

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated there.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his/her resident status. These are: location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he/she has a fixed base regularly available to him/her in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the 'fixed base'. 'Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other 'professionals'.

This rule covers those who periodically, and for their own benefit, lecture or teach for wages or honoraria outside Canada. Administrators may deduct withholding taxes from such payments. They may be unaware that this treaty with Canada does not require Canadians to pay tax. In this situation, the Canadian taxpayer is required to file a US tax return to recover the tax paid. Unfortunately, this is not a simple matter. The foreign tax authorities generally require the correct forms to be

used and to be completed accurately. This usually involves professional advice. Because the tax is not payable, Revenue Canada is not required to allow a Foreign Tax Credit against the income, even though they do require that the income be reported and Canadian tax paid.

Article 15: Dependent personal service — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

- (1) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and
- (2) the remuneration is paid by an employer who is not a resident of State 'B', and
- (3) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

GENERAL PROVISIONS

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country on sabbatical salary or maintenance funds received from outside sources during his/her visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign country, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada pursuant to paragraphs 115 (2) (b) and (b.1) «1093 (b) and (c)»). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

SPECIAL EXEMPTION FOR TEACHING REMUNERATION

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the following countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. These comments apply to agreements with Denmark, Finland, Ireland, Norway, Trinidad and Tobago and Japan. Persons who teach in those countries or are in Canada as teachers from those countries will want to carefully consider the 1989 revision to Interpretation Bulletin IT 6BR2, as well as the applicable treaty.

RESIDENTS OF TREATY COUNTRIES TEACHING IN CANADA

A professor from a treaty country who is teaching in Canada should take note of his/her position with regard to income taxes in the homeland as well as the Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

CANADIAN RESIDENTS TEACHING IN TREATY COUNTRIES

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign coun-

try and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

FOREIGN TAXATION

This section deals with specific and unique articles in conventions with some of Canada's major trading partners. Readers requiring the conventions with Italy, Japan and Germany may refer to the 1989 (Italy, Japan) and 1994 (Germany) guides.

The United States

The Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention. A Protocol between Canada and the United States for a new treaty was signed August 31, 1994 but will only be effective when it receives legislative approval in both countries.

Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules — The above rules contained in U.S. Legislation are subject to overriding rules in the 1984 Canadian-U.S. Tax Convention.

Provisions in that Convention of interest to teachers are:

Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent personal services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent personal services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

- (1) the remuneration is not more than \$10,000 (U.S.) or
- (2) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government service — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — See Article 20 of the OECD Model Convention.

The United Kingdom

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new

treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

Article XIV: Professional services — (See Article 14 of the Model Convention). Income earned in the U.K. by a resident of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such income should be taxed by the U.K., the individual may then claim a foreign tax credit from his/her Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he/she shall not be taxed on the U.K. source income by Canada, but will possibly be taxed thereon by the U.K.

Article XV: Dependent personal services — (See Article 15 of the Model Convention). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:

- (1) the recipient is present in the U.K. for not more than 183 days during the calendar year, and,
- (2) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and
- (3) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in the U.K.

Article XVIII: Government service — (See Article 19 of the Model Convention). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

Article XIX: Students — The provisions of Article 20 of the Model Convention apply.

France

France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if the home or principal place of abode is in France. The "home" will be where the family normally lives and the principal place of abode will probably be in France if he/she is there for more than 183 days in a tax year. Thus sabbaticants in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

Article IV: Fiscal domicile — See Article 4 of the Model Convention.

Article XIV: Professional services — is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

Article XV: Dependent personal services — provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than a total of 183 days in any 12-month period and the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment or a fixed base which the employer has in France.

Article XIX: Government services — follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

Article XX: Students — Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents.

Article XXIII: Elimination of double taxation — recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty, is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income were taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

OBJECTIONS - PENALTIES

NOTICES OF OBJECTION AND APPEALS

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment (see Preface Notes regarding the Fairness Package). A taxpayer can also serve a notice of objection any time up to one year after the filing deadline for the year in question. The notice of objection must be directed to the district office or a tax centre, either in person or by registered mail.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. At the Tax Court level, since 1991 any representative other than the taxpayer must be a lawyer if the amount in dispute is over \$12,000; for amounts under \$12,000 the representative need not be a lawyer. The taxpayer must be represented by him/herself or by a lawyer in the Federal Court.

It should be noted that amendments to taxpayers' returns are statute barred after three years have elapsed since Revenue Canada originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

PENALTIES

Penalties imposed for late filing, tax evasion and similar offences are now greater since the 1987 tax reform. Higher penalties are generally not imposed for initial offences but will apply, in full, to second offences. As an example, failure to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time) per month. The maximum penalty increases from 17% to 50%.

GENERAL ANTI-AVOIDANCE RULES

The 1987 tax reform provided rules intended to restrict abusive avoidance transactions while not affecting "legitimate commercial and family transactions". Most taxpayers are not affected unless they engage in abusive tax planning.

DECLARATION OF TAXPAYER RIGHTS

Revenue Canada Taxation published a Declaration of Taxpayer Rights in 1987. This declaration can be summarized as follows:

- (1) Fair treatment in all dealings with National Revenue

Taxation means important rights to:

- information
- impartiality
- courtesy and consideration
- presumption of honesty

- (2) Fair treatment under the constitution and laws of Canada

includes important rights to:

- privacy and confidentiality
- independent review
- an impartial hearing before payment

You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share. See also the note on the government's "fairness package" in preface note 9.

FINAL NOTE

CAUT WILL ENTERTAIN REQUESTS FROM LOCAL AND PROVINCIAL associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: *Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 with a copy to Robert Moore in the CAUT office.* Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax enquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to *Robertson & Hill 613-236-0559*. Individuals should identify themselves at Robertson & Hill as members of CAUT. Rares that CAUT has obtained for members are as follows, exclusive of GST:

Partners — \$125 per hour

Managers — \$70 per hour

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the École des Hautes Études Commerciales (Montréal).

The French translation of the revised English version was done by Laurent Lupien.

Readers of this guide should note that the material presented herein is expressed in general terms. The particular circumstances of any individual's tax situation must also be taken into account. Accordingly, we suggest that no action be taken solely on the basis of the information provided herein and that in many cases professional advice should be obtained.

FEDERAL INCOME TAX RATES 1995

Taxable Income	Basic Federal Tax	Marginal Rate On Excess
0	—	17%
\$ 29,590	\$ 5,030	26%
\$ 59,180	\$ 12,724	29%

Note: For 1995 there is a 3% surtax of basic federal tax payable after deducting personal and dividend credits, plus a second surtax of 5% on basic federal tax in excess of \$12,500.

COMPARATIVE PROVINCIAL RATES 1995 (% of Basic Federal Tax)

Newfoundland	69.0
P.E.I.	59.5*
Nova Scotia	59.5*
New Brunswick	64.0*
Quebec	(SEE BELOW)
Ontario	58.0*
Manitoba	52.0*
Saskatchewan	50.0*
Alberta	45.5*
British Columbia	52.5*
N.W.T.	45.0
Yukon	50.0
Non-Residents	52.0**

* These provinces each exact a surtax, generally on higher income levels. To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each province.

** Extra Federal tax in lieu of provincial tax

QUEBEC INCOME TAX RATES 1995

Taxable Income	Basic Federal Tax	Marginal Rate On Excess
0	—	16%
\$ 7,000	\$ 1,120	19%
\$ 14,000	\$ 2,450	21%
\$ 23,000	\$ 4,340	23%
\$ 50,000	\$ 10,550	25%

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax. Starting in 1993 a new tax was imposed in Quebec called contribution to the Health Services Fund. This tax applies generally to net income excluding salary. The maximum amount of tax is \$1,000 and it is paid when the income (excluding salary) is over \$125,000. A non refundable credit of 20% of the tax paid is given to the taxpayer: So, the net maximum paid is \$800.

PERSONAL TAX CREDITS REDUCTION OF TAXES PAYABLE (Federal & Provincial, 1995)

	Quebec*	Other Provinces**
Basic Personal	\$ 2,278	\$ 1,592 - 1,855
Married***	\$ 2,097	\$ 1,327 - 1,546
Dependent		
First	\$ 520	
All Others	\$ 480	
Disabled	\$ 1,405 - MAX	\$ 390 - 454
Age Exemption****	\$ 934	\$ 858 - 1,000
Mental/Physical Impairment-Self	\$ 1,042	\$ 1,044 - 1,216
Education	\$ 769	\$ 158 - 184
CPP/QPP/UIC & Tuition	34%	25 - 29%
Pension Income	\$ 370	\$ 246 - 287
Charitable Donations		
First \$200	34%	25 - 29%
Excess	34%	42 - 49%
Medical Expenses Over 3% of Net Income	37%	25 - 29%

* All credits for dependents are reduced by 20% of net income.

** Dependent upon provincial tax rates.

*** For years after 1992, individuals of the opposite sex who are cohabiting for the preceding twelve months or are the parents of the same child will be treated as married.

**** The federal credit will be reduced where net income exceeds \$25,921 and eliminated where net income exceeds \$49,134

Le nouveau traité intervenant entre le Canada et le Royaume-Uni est entré en vigueur le 17 décembre 1980. Il a été essentiellement la copie conforme du modèle de l'OCDE. Certains des articles ont des effets rétroactifs à 1976 mais cela ne concerne aucun des articles dont il est question ci-dessus.

Article XIV: services professionnels — (voir article 14 de la convention modèle).

Article XV: dividendes — voir l'article 20 de la convention aux États-Unis.

Article XVI: services gouvernementaux — Le citoyen canadien ne peut pas être employé par le gouvernement du Canada, ni par une province ou une autre autorité locale canadienne. Cela ne vaut pas lorsque le gouvernement exerce réellement une activité commerciale.

Article XVII: services personnels à titre de salarié — ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays. Quoi qu'il en soit, le résident canadien (ou vice versa) dans le pays de résidence, ne paie pas d'impôt sur le revenu de ces services assurés dans l'autre pays.

Article XVIII: services professionnels — ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays.

Article XIX: services professionnels — ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays.

Article XX: dividendes — voir l'article 20 de la convention aux États-Unis.

Article XXI: services gouvernementaux — Le citoyen canadien ne peut pas être employé par le gouvernement du Canada, ni par une province ou une autre autorité locale canadienne. Cela ne vaut pas lorsque le gouvernement exerce réellement une activité commerciale.

Article XXII: services personnels à titre de salarié — ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays.

Article XXIII: services professionnels — ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays.

Article XXIV: services professionnels — ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays.

Article XXV: services professionnels — ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays.

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Le Canada devant accorder à l'étranger l'exemption de l'impôt sur le revenu fiscal et les autres dispositions pour empêcher un résident de payer l'impôt sur le revenu dans deux pays.

LES PAYS LIÉS PAR TRAITÉ

RÉSIDENTS CANADIENS ENSEIGNANT DANS

ENSEIGNANT AU CANADA

RÉSIDENTS DE PAYS LIÉS PAR TRAITÉ

PROFESSEUR

EXEMPTION SPÉCIALE DE LA RÉMUNÉRATION

CONVENTION FISCALE SELON LE MODÈLE

DISPOSITIONS GÉNÉRALES

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DISPOSITIONS GÉNÉRALES

selon son propre mérite, étant donné la grande diversité de circonstances qui peuvent être mises en cause.

Il y a encore des avantages importants à admettre à l'exportation agricole. Une entreprise agricole peut être cédée en respectant certaines règles, aux mêmes conditions que pour une entreprise commerciale. Lors de la vente, le vendeur peut réaliser une exemption de 500 000 \$ en gains de capital. Le rachatement fiscal des entreprises agricoles requiert l'ajout d'un professionnel, en particulier lorsque l'investissement est considéré comme un bon fiscal.

OEUVRES D'ART

Les œuvres d'art peuvent procurer une déduction fiscale. Lors d'un don à une institution reconnue de bienfaisance, la plus-value est déduite de la base imposable. Le donateur peut également bénéficier d'une déduction fiscale si le bien est donné à un organisme de bienfaisance.

Si l'œuvre d'art est vendue à un particulier, la plus-value est imposable. Cependant, si l'œuvre est vendue à un organisme de bienfaisance, la plus-value est déduite de la base imposable.

FRAIS D'INTERÊTS

L'une des façons d'améliorer les mouvements de trésorerie est d'acquiescer à l'impôt sur les intérêts. Les intérêts sont déduits de la base imposable.

Les intérêts sur les emprunts sont déduits de la base imposable. Les intérêts sur les placements sont imposables.

Lorsqu'un particulier possède des placements ou une entreprise de placement, il est tenu de déclarer les gains et les pertes. Les gains sont imposables, tandis que les pertes sont déduites de la base imposable.

Les gains sur les placements sont imposables. Les pertes sur les placements sont déduites de la base imposable.

Les particuliers qui sont associés au sein d'entreprises non incorporées (partenariats, sociétés en commandite, etc.) peuvent bénéficier de certaines déductions. Les déductions sont déduites de la base imposable.

Les déductions sont déduites de la base imposable. Les gains sont imposables.

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Les déductions sont déduites de la base imposable. Les gains sont imposables.

IMPÔT LORS DU DÉPART DU CANADA

Les personnes qui ont des intérêts résidentiels au Canada peuvent bénéficier de certaines déductions. Les déductions sont déduites de la base imposable.

Les déductions sont déduites de la base imposable. Les gains sont imposables.

REVENU DE LOCATION CANADIEN

Non-résidents — Lorsqu'un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable à l'impôt du pays où se trouve la maison.

Les revenus de location sont imposables. Les gains sont imposables.

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TRAITEMENTS FISCAUX INTERNATIONAUX

«281», voir cette la propriété à la juste valeur marchande. Toutefois, cela ne s'applique pas si la maison est utilisée pour un autre usage.

Les gains sont imposables. Les pertes sont déduites de la base imposable.

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REVENU TIRÉ D'UN EMPLOI • BOURSES ET SUBVENTIONS • CONGÉS SABBATIQUES

[illegible]

Ces qui ont un congé sabbatique au Canada devraient en profiter pour aller à la recherche de photographes et de graphistes différenciés. Les frais d'hôtel déboursés pendant la période de garde d'enfants sont un avantage permanent de même que toutes les autres dépenses différenciées. Les frais de déplacement pour aller à la recherche de photographes et de graphistes différenciés sont un avantage permanent de même que toutes les autres dépenses différenciées.

[illegible][illegible]

Nonobstant ce qui précède, le professeur peut éviter une cotisation de l'impôt sur le revenu quant aux honoraires perçus pour sa part de la bourse de recherche s'il n'a pas d'autres sources de revenus. Toutefois, si le professeur a d'autres sources de revenus, il devra verser l'impôt sur le revenu sur la totalité de son salaire. Soit la somme déductible des frais de recherche admissibles sera imputée. Cette pratique sera peu favorable par l'Agence des impôts. Les universités commencent à procéder à suivre. Ces arrangements doivent être terminés avant le commencement du congé sabbatique. (Voir «Congés sabbatiques»)

Le bénéficiaire à la fin d'une bourse de perfectionnement ou d'une supervision de recherche peut déduire 500 \$ (ou 1 000 \$ si la bourse est entièrement destinée à la recherche de sa supervision, ainsi que l'ensemble des frais de recherche de sa supervision.

CONGÈS SABBATIQUES

[illegible]

BOURSES ET SUBVENTIONS

[illegible]

Lorsque le bénéficiaire reçoit 500 \$ et plus deux années de suite, la déduction est de 500 \$. Il peut donc être avantageux de demander à l'organisme payeur de verser ces allocations en dix annuités civiles et de faire passer les professeurs et les étudiants dans des catégories supérieures sans additionner les frais de déménagement et les frais de garde d'enfants de ce genre de revenu (articles 62 et 63 «347-356»).

SUBVENTIONS DE RECHERCHE ET CHARGES

Yel qu'il y a été mentionné précédemment, la bonours reçues dans un annee se décomposent qu'il la déduction de 500 \$ (alinéa 56 (1) m) ⁽¹²²⁾ et alinéa 11. Par conséquent, les sommes déduites de ces subventions de recherche ne sont pas de 500 \$ (alinéa 56 (1) o) ⁽¹²³⁾ mais de 500 \$ (alinéa 56 (1) o) ⁽¹²⁴⁾ et de 500 \$ de s'appliquent pas dans ce cas-ci. Les frais personnels ou de subsistance des employés qui ne sont pas des dépenses déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, différents pendant que le chercheur poursuit ses travaux hors de son lieu d'habitation de résidence.

Récemment Canada (Impôt) a indiqué que l'objet de cette considération est une subvention de recherche. Lorsque qu'il faut prouver de

[illegible]

En plus des réformes du FERR, il y a des changements en cours qui permettent également à un contribuable de réaliser d'importantes économies d'impôt. Les nouvelles règles relatives à la déduction des intérêts sur un hypothèque de résider dans une résidence jusqu'à 80 ans, tout en permettant de réaliser d'importantes économies d'impôt, ont été introduites. Ces nouvelles règles s'appliquent à la déduction des intérêts sur un hypothèque de résider dans une résidence jusqu'à 80 ans, tout en permettant de réaliser d'importantes économies d'impôt. Les nouvelles règles s'appliquent à la déduction des intérêts sur un hypothèque de résider dans une résidence jusqu'à 80 ans, tout en permettant de réaliser d'importantes économies d'impôt.

Le régime de cotisations des personnes qui participent à un régime à prestations déterminées est régi par l'article 45 de la Loi sur l'accès à l'information (LAI).

1993 2000 2005 2010 2015 2020 2025 2030 2035 2040 2045 2050 2055 2060 2065 2070 2075 2080 2085 2090 2095 2100 2105 2110 2115 2120 2125 2130 2135 2140 2145 2150 2155 2160 2165 2170 2175 2180 2185 2190 2195 2200 2205 2210 2215 2220 2225 2230 2235 2240 2245 2250 2255 2260 2265 2270 2275 2280 2285 2290 2295 2300 2305 2310 2315 2320 2325 2330 2335 2340 2345 2350 2355 2360 2365 2370 2375 2380 2385 2390 2395 2400 2405 2410 2415 2420 2425 2430 2435 2440 2445 2450 2455 2460 2465 2470 2475 2480 2485 2490 2495 2500 2505 2510 2515 2520 2525 2530 2535 2540 2545 2550 2555 2560 2565 2570 2575 2580 2585 2590 2595 2600 2605 2610 2615 2620 2625 2630 2635 2640 2645 2650 2655 2660 2665 2670 2675 2680 2685 2690 2695 2700 2705 2710 2715 2720 2725 2730 2735 2740 2745 2750 2755 2760 2765 2770 2775 2780 2785 2790 2795 2800 2805 2810 2815 2820 2825 2830 2835 2840 2845 2850 2855 2860 2865 2870 2875 2880 2885 2890 2895 2900 2905 2910 2915 2920 2925 2930 2935 2940 2945 2950 2955 2960 2965 2970 2975 2980 2985 2990 2995 3000 3005 3010 3015 3020 3025 3030 3035 3040 3045 3050 3055 3060 3065 3070 3075 3080 3085 3090 3095 3100 3105 3110 3115 3120 3125 3130 3135 3140 3145 3150 3155 3160 3165 3170 3175 3180 3185 3190 3195 3200 3205 3210 3215 3220 3225 3230 3235 3240 3245 3250 3255 3260 3265 3270 3275 3280 3285 3290 3295 3300 3305 3310 3315 3320 3325 3330 3335 3340 3345 3350 3355 3360 3365 3370 3375 3380 3385 3390 3395 3400 3405 3410 3415 3420 3425 3430 3435 3440 3445 3450 3455 3460 3465 3470 3475 3480 3485 3490 3495 3500 3505 3510 3515 3520 3525 3530 3535 3540 3545 3550 3555 3560 3565 3570 3575 3580 3585 3590 3595 3600 3605 3610 3615 3620 3625 3630 3635 3640 3645 3650 3655 3660 3665 3670 3675 3680 3685 3690 3695 3700 3705 3710 3715 3720 3725 3730 3735 3740 3745 3750 3755 3760 3765 3770 3775 3780 3785 3790 3795 3800 3805 3810 3815 3820 3825 3830 3835 3840 3845 3850 3855 3860 3865 3870 3875 3880 3885 3890 3895 3900 3905 3910 3915 3920 3925 3930 3935 3940 3945 3950 3955 3960 3965 3970 3975 3980 3985 3990 3995 4000 4005 4010 4015 4020 4025 4030 4035 4040 4045 4050 4055 4060 4065 4070 4075 4080 4085 4090 4095 4100 4105 4110 4115 4120 4125 4130 4135 4140 4145 4150 4155 4160 4165 4170 4175 4180 4185 4190 4195 4200 4205 4210 4215 4220 4225 4230 4235 4240 4245 4250 4255 4260 4265 4270 4275 4280 4285 4290 4295 4300 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4355 4360 4365 4370 4375 4380 4385 4390 4395 4400 4405 4410 4415 4420 4425 4430 4435 4440 4445 4450 4455 4460 4465 4470 4475 4480 4485 4490 4495 4500 4505 4510 4515 4520 4525 4530 4535 4540 4545 4550 4555 4560 4565 4570 4575 4580 4585 4590 4595 4600 4605 4610 4615 4620 4625 4630 4635 4640 4645 4650 4655 4660 4665 4670 4675 4680 4685 4690 4695 4700 4705 4710 4715 4720 4725 4730 4735 4740 4745 4750 4755 4760 4765 4770 4775 4780 4785 4790 4795 4800 4805 4810 4815 4820 4825 4830 4835 4840 4845 4850 4855 4860 4865 4870 4875 4880 4885 4890 4895 4900 4905 4910 4915 4920 4925 4930 4935 4940 4945 4950 4955 4960 4965 4970 4975 4980 4985 4990 4995 5000 5005 5010 5015 5020 5025 5030 5035 5040 5045 5050 5055 5060 5065 5070 5075 5080 5085 5090 5095 5100 5105 5110 5115 5120 5125 5130 5135 5140 5145 5150 5155 5160 5165 5170 5175 5180 5185 5190 5195 5200 5205 5210 5215 5220 5225 5230 5235 5240 5245 5250 5255 5260 5265 5270 5275 5280 5285 5290 5295 5300 5305 5310 5315 5320 5325 5330 5335 5340 5345 5350 5355 5360 5365 5370 5375 5380 5385 5390 5395 5400 5405 5410 5415 5420 5425 5430 5435 5440 5445 5450 5455 5460 5465 5470 5475 5480 5485 5490 5495 5500 5505 5510 5515 5520 5525 5530 5535 5540 5545 5550 5555 5560 5565 5570 5575 5580 5585 5590 5595 5600 5605 5610 5615 5620 5625 5630 5635 5640 5645 5650 5655 5660 5665 5670 5675 5680 5685 5690 5695 5700 5705 5710 5715 5720 5725 5730 5735 5740 5745 5750 5755 5760 5765 5770 5775 5780 5785 5790 5795 5800 5805 5810 5815 5820 5825 5830 5835 5840 5845 5850 5855 5860 5865 5870 5875 5880 5885 5890 5895 5900 5905 5910 5915 5920 5925 5930 5935 5940 5945 5950 5955 5960 5965 5970 5975 5980 5985 5990 5995 6000 6005 6010 6015 6020 6025 6030 6035 6040 6045 6050 6055 6060 6065 6070 6075 6080 6

blontemps excédentaires supérieurs à 2 000 \$ doivent se présenter avec un justificatif de paiement de 99,96 % des paiements effectués au cours de l'année précédente. Les paiements excédentaires supérieurs à 2 000 \$ et inférieurs à 5 000 \$ sont assujettis à 2 000 \$ S. L'excédent des paiements excédentaires supérieurs à 5 000 \$ est assujéti à 99,96 % des paiements effectués au cours de l'année précédente. Les paiements excédentaires supérieurs à 5 000 \$ et inférieurs à 10 000 \$ sont assujettis à 5 000 \$ S. Les paiements excédentaires supérieurs à 10 000 \$ sont assujettis à 99,96 % des paiements effectués au cours de l'année précédente. Plusieurs consultants recommandent que les contribuables excédentaires, en particulier ceux qui dépassent les limites de REER, évitent que les calculs en vertu des nouvelles règles résultent d'une erreur qui les conduirait à payer plus qu'ils ne devraient.

de verser volontairement certains comme *excédentaires* non déductible. Quant aux seuls *contributions* révisés en premier lieu du budget de l'année 1992 et révisés à nouveau en 1993.

année	indice
1996	13 500 \$
1997	14 500 \$
1998	15 500 \$
1999	15 500 \$
2000	15 500 \$

30

211

513

REVENU TIRÉ D'UNE ENTREPRISE - REVENU TIRÉ D'UN EMPLOI

Taux provinciaux comparables
Taux de l'impôt du Québec
Crédits personnels d'impôt

facteur déterminant a été qu'il n'encourait aucun risque financier.

[illegible]

DÉDUCTIONS PERMISES AUX EMPLOYÉS

[illegible]

(1) TOUS LES RENVOIS SE RAPPORTENT À LA LOI DE L'IMPÔT SUR

Au Québec, les chiffres sont différents puisqu'en vertu d'une entente avec le gouvernement fédéral, le gouvernement du Québec établit la modulation des allocations familiales selon le rang et l'âge

un autre point de vue, en augmentant les intérêts sur les impôts non payés

entreprise d'expert-conseil. Lorsqu'elle a décidé qu'il était en réalité un employé et qu'il avait conclu un contrat de service et non un contrat d'entreprise (travailleur autonome), la cour a pris note que la

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